

EMRP Contracts

Guide to Financial Aspects for EMRP Researcher Grants

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If you require further help or guidance after reading this document, please contact the helpline

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Introduction

The purpose of this Guide is to help EMRP Researcher Grant Beneficiaries to understand the financial aspects of the EMRP Researcher Grant. In terms of financial matters the EMRP Researcher Grants differ considerably from the Joint Research Projects (JRPs) and from similar funding schemes such as Marie Curie.

This Guide complements the EMRP Researcher Grant Contract, and should therefore be considered in conjunction with it.

General

Q1 What is the EMRP Grant Award?

The EMRP Grant Award is the financial contribution from EURAMET to the EMRP Researcher Grant. It is determined by categories for each type of EMRP Researcher Grant and takes the form of grants, comprising of predetermined fixed amounts according to rates for certain allowances (for the benefit of the EMRP Grant Researcher) and contributions (for the benefit of the organisation).

The EMRP Grant Award is calculated on the basis of specific conditions given in the description of each EMRP Researcher Grant type. Reference Rates are given in the Annex to this Guide.

The EMRP Grant Award consists of:

Researcher Excellence Grant (REG)

- monthly Salary Allowance for the REG-Researcher
- Research and Training Allowance
- Contribution to Overheads and Management of the Home Organisation

Researcher Excellence Grant (REG) with Transnational Guestworking

- monthly Salary Allowance for the REG-Researcher
- Research and Training Allowance
- Contribution to Overheads and Management of the Home Organisation
- Transnational Guestworking Allowances, which include:
 - Living Allowance
 - Family Allowance
 - Travel Allowance
 - Contribution to Overheads and Management of the Guestworking Organisation

Researcher Mobility Grant (RMG) & Early-Stage Researcher Mobility Grant (ESRMG)

- Living Allowance
- Family Allowance
- Travel Allowance
- Training and Development Allowance
- Contribution to Overheads and Management of the Guestworking Organisation

Q2 How much is EMRP Grant Award and how is it calculated?

The EMRP Grant Award can only be estimated in advance. The allowances and contributions follow a fixed amount scheme and are based on the Reference Rates set out in the Annex to this Guide. The rates for the monthly Salary, Living, and Family Allowance, and the Contribution to the Overheads and Management are adjusted according to the country correction coefficient applicable to the country in which the EMRP Grant Researcher will be appointed to.

The allowances must be used entirely for the direct benefit of the EMRP Grant Researcher.

EMRP Researcher Grant Beneficiaries are not required to calculate the amount of the estimated EMRP Grant Award. This will be automatically calculated by EURAMET from the information contained in the EMRP Researcher Grant application, using the rates, correction factor, level of experience, duration, and if applicable family status.

The maximum amount of the EMRP Grant Award is defined by the EMRP Researcher Grant Contract and details of the EMRP Grant Award to the EMRP Researcher Grant are contained in the Payment Schedule (Annex 2 to the EMRP Researcher Grant Contract), which includes a table of the estimated breakdown of the EMRP Grant Award to this EMRP Researcher Grant.

Q3 What is the Country Correction Coefficient? What happens if it changes during the EMRP Researcher Grant?

A correction factor (country correction coefficient) will be applied to the monthly Salary, Living, and Family Allowance, and the Contribution to the Overheads and Management in order to take into account the cost of living and the national salary structure in the country/ies where the EMRP Grant Researcher is carrying out the Research Activities.

The country correction coefficients are those applied in the People Specific Programme of the Seventh Framework Programme published and updated by the European Commission. At the moment of the signature of an EMRP Researcher Grant Contract the current country correction coefficient is applied to the allowances and contributions.

If the coefficient rises by more than 10 %, EURAMET reserves the right to adjust the EMRP Grant Award accordingly. Note that this is a possibility, not an obligation, for EURAMET to increase the allowances accordingly.

Q4 Who receives the funds (EMRP Grant Award)?

EURAMET does not pay the funds (EMRP Grant Award) to the EMRP Grant Researcher directly. The EMRP Grant Award is paid to the Home/Employing Organisation (and where applicable to the Guestworking Organisation) in charge of managing the EMRP Grant Award.

Payments are made based on written requests issued by the respective organisation, which should base their request on the Payment Schedule (Annex 2 to the EMRP Researcher Contract). The Payment Request Form will be sent by EURAMET to the respective organisation to be filled in and returned to EURAMET (EMRP-MSU), by email to emrpA169@npl.co.uk.

The Home/Employing Organisation is responsible for passing on the allocated allowances of the EMRP Grant Award to the EMRP Grant Researchers.

Note:

EURAMET concludes an EMRP Researcher Grant Contract with the Home/Employing Organisation, and if applicable with the Guestworking Organisation. The EMRP Grant Researcher signs the EMRP Researcher Grant Contract as witness.

The Home Organisation must conclude an Employment Contract with a REG-Researcher laying down the arrangements for the legal and financial administration of the EMRP Researcher Grant.

The Employing Organisation together with the RMG-/ESRMG-Researcher might want to conclude a secondment agreement with the Guestworking Organisation.

Q5 Timing and types of payments? Who is it paid to?

Payments will be made in Euro once the EMRP Researcher Grant Contract has been concluded (i.e. signed and entered into force). Details of the EMRP Grant Award are contained in Annex 2 of the EMRP Researcher Grant Contract (Payment Schedule), which includes a table of estimated breakdown of the allowances and contribution calculated at the time of contracting.

Payments are made every six months, in advance, on the basis of written requests by the relevant organisation (Payment Request Form), and are made to the appropriate organisation distributing the money to the EMRP Grant Researcher.

• monthly Salary Allowance for the REG-Researcher*	
From EURAMET	To the Home Organisation ↳ To the REG-Researcher (subject to all compulsory deductions under national legislation)
• Research and Training Allowance*	
From EURAMET	To the Home Organisation ↳ To the REG-Researcher (distributed at the direction of the REG-Researcher)
• Contribution to Overheads and Management of the Home Organisation*	
From EURAMET	To the Home Organisation

* Please note that 10 % of the total EMRP Grant Award for the REG-Researcher will be withheld until the end of the EMRP Researcher Grant (until the final report has been approved).

• Living Allowance	
From EURAMET	To the Employing Organisation ↳ To the RMG-/ESRMG-Researcher
• Family Allowance	
From EURAMET	To the Employing Organisation ↳ To the RMG-/ESRMG-Researcher
• Travel Allowance	
From EURAMET	To the Employing Organisation ↳ To the RMG-/ESRMG-Researcher
• Training and Development Allowance	
From EURAMET	To the Employing Organisation ↳ To the RMG-/ESRMG-Researcher (distributed at the direction of the RMG-/ESRMG-Researcher)
• Contribution to Overheads and Management of the Guestworking Organisation	
From EURAMET	To the Guestworking Organisation

Note:

In the case of a REG with Transnational Guestworking, the Transnational Guestworking Allowances (i.e. Living, Family, and Travel Allowance) will be transferred to the Home Organisation, who will distribute the allowances at the direction of the REG-Researcher to pay for expenses arising from the Transnational Guestworking.

The Contribution to Overheads and Management of the Guestworking Organisation shall be transferred directly to the Guestworking Organisation.

It is important that the full amount due to the EMRP Grant Researcher(s) has been paid to the EMRP Grant Researcher(s) by the end of the EMRP Researcher Grant(s).

Q6 Are the allowances subject to tax?

As a general rule, taxation is subject to national laws which are in force and these may differ from country to country. Therefore, the rate of taxation applied to the allowances depends on local taxation rules.

The allowances for a RMG/ESRMG/Transnational Guestworking have been conceived as flat rate amounts, which are separate from the EMRP Grant Researcher's salary, and where national taxation permits, it is the intention that these amounts should not be subject to personal taxation or employer's deductions. Therefore, EURAMET would prefer not to have any deductions made on the living, family, travel, and training and development allowances. However, it is recommended to consult the Employing Organisation in order to obtain an estimation of the actual net allowances for the EMRP Grant Researchers.

The EMRP Grant Researcher must receive the full amount they are entitled to.

The Salary Allowance is subject to tax (See Q14 & Q15).

Q7 What about different currencies? What about exchange rates?

EURAMET makes payments in Euro.

If the employment contract is based on a currency other than Euro, an EMRP Grant Researcher might be paid in the national currency. The amount allocated to the EMRP Grant Researcher should be converted into the national currency equivalent of the value in Euro. The exchange rate might be reviewed and subject to change if necessary.

The EMRP Grant Researcher must receive the allowances allocated to them as specified in the EMRP Researcher Grant Contract and its Annexes.

If the EMRP Grant Researcher has actually been paid an amount which, after conversion to Euros, is lower than the flat rate allowance defined in the EMRP Researcher Grant Contract, a corrective payment is to be done by the Home/Employing Organisation at the end of the reporting period in order to compensate for the previous underpayment. Underpayments are not allowed.

If the amount actually paid to the EMRP Grant Researcher by the Home/Employing Organisation is higher than the one defined in the contract and its annexes, the Home/Employing Organisation will have to pay the extra costs with its own budget: the allowances reimbursed by EURAMET must not exceed those defined in the EMRP Researcher Grant Contract and its Annexes.

Q8 What records/evidence need to be kept?

EURAMET does not require any detailed records to be kept of what the EMRP Grant Award is used for.

However, please ensure you keep sufficient records to comply with the accounting rules of your organisation as they will normally require more records than that required by the EMRP Researcher Grant Contract (e.g. evidence that the EMRP Grant Researcher worked on the EMRP Researcher Grant, employment contracts, proof of payment, timesheets, lab book, conference abstract, library records, procurement/purchase orders, travel tickets etc.).

Q9 Does EURAMET pay overheads?

EURAMET pays a contribution to overheads and management.

This contribution refers to a fixed amount contribution that will be paid towards the management activities costs of the EMRP Researcher Grant (see Annex 1 for reference rates). It is adjusted by applying a country correction coefficient (published by the European Commission) related to the country of the Home Organisation, and Guestworking Organisation respectively, to account for the variation in the cost of living in each country in which the EMRP Grant Researcher will be appointed.

Q10 Can funds be transferred between categories?

Transfer of funds between the different cost categories is not possible.

Q11 Can the allowances awarded produce a profit?

The funds awarded by EURAMET shall not under any circumstances produce a profit. They shall be used by the EMRP Researcher Grant Beneficiary(ies) only for the purposes of the EMRP Researcher Grant Contract concluded between EURAMET and the EMRP Researcher Grant Beneficiary(ies), i.e. for funding EMRP Grant Researchers under the awarded EMRP Researcher Grant.

The EMRP Grant Researcher must receive the full amount they are entitled to.

Underpayment of the EMRP Grant Researcher, in particular under the cost category “monthly Salary Allowance” is not acceptable, and would be considered as a breach of the conditions of the EMRP Researcher Grant Contract. EURAMET will insist on additional payments being made to the EMRP Grant Researcher concerned in order to correct for any underpayments.

At the end of the EMRP Researcher Grant there may be cases where the total EMRP Grant Award from EURAMET paid to the EMRP Grant Researcher does not equal the amount allocated in the Payment Schedule (Annex 2 of the EMRP Researcher Grant Contract), e.g. due to exchange rate fluctuations, payment in salary bands, or irregular payments following the normal practice of the Home/Employing Organisation. In this case, any funds remaining from the amount allocated to the EMRP Grant Researcher under the EMRP Researcher Grant Contract at the end of the EMRP Researcher Grant must be paid to the EMRP Grant Researcher as a final payment.

Overpayment is possible if the Home/Employing Organisation chooses to pay the EMRP Grant Researcher a higher amount than that covered by EURAMET. However the overpayment must be funded by the Home/Employing Organisation and cannot be charged to the EMRP Researcher Grant and EURAMET.

Q12 What happens if an EMRP Grant Researcher resigns in the middle of his/her EMRP Researcher Grant?

The Home/Employing Organisation must inform EURAMET, and provide a final report and a statement for the period which the EMRP Grant Researcher worked in accordance with Annex 1 of the EMRP Researcher Grant Contract (Research Schedule) up to the date on which the resignation of the EMRP Grant Researcher takes effect. EURAMET will then terminate the EMRP Researcher Grant Contract prematurely.

Note:

If the **status of experience** changes - the EMRP Grant Researcher is always paid at the level correct for the time of recruitment to the EMRP Researcher Grant (start of EMRP Researcher Grant).

If the **status of family** changes - the allowance is calculated for the family status at the moment of recruitment to the EMRP Researcher Grant (start of EMRP Researcher Grant).

Q13 Can an EMRP Grant Researcher take maternity or parental leave?

This is examined on a case-by-case basis and is not decided until the end of the EMRP Researcher Grant.

For **maternity/parental leave benefits** EURAMET can decide at the request of the EMRP Researcher Grant Beneficiary(ies), to increase the sum of the total grant to cover for the additional mandatory (under national law or any other rule imposed on the EMRP Researcher Grant Beneficiary(ies) and thus not at its discretion) and non-refundable (from social security schemes or private insurances) charges.

Researcher Excellence Grant (REG) specific

Q14 What does the monthly Salary Allowance for the REG-Researcher include?

The Salary Allowance refers to the basic amount to be paid each month to the REG-Researcher according to the table in the Annex to this Guide. This is then adjusted, applying a correction factor for the cost of living according to the country in which the REG-Researcher will be recruited. The allowance takes into account the level of experience of the REG-Researcher and the cost of living in the country of the Home Organisation.

The Salary Allowance is a flat rate set out on the basis of a full-time appointment of the REG-Researcher under the EMRP Researcher Grant. In the case of a part-time appointment, the monthly Salary Allowance shall be adapted pro-rata to the time actually spent on the EMRP Researcher Grant.

The Salary Allowance specified in the Payment Schedule (Annex 2 of the EMRP Researcher Grant Contract) refers to the gross contribution to the salary costs of the REG-Researcher (i.e. before any deductions). Consequently, the net salary the REG-Researcher receives results from deducting all compulsory direct taxes as well as social security contributions from the gross amounts (both employers and employees contributions to social security, pension, taxation etc.).

Note:

The social security contributions and taxation vary from country to country. In order to obtain an estimation of the actual net allowances for the REG-Researchers, it is recommended to consult the Home Organisation.

The Home Organisation may choose to pay the REG-Researcher a higher amount than that covered by EURAMET. However the overpayment must be funded by the Home Organisation and cannot be charged to the EMRP Researcher Grant and EURAMET.

The Salary Allowance is intended to cover all direct costs of employing the REG-Researcher but it does not include any costs of providing the infrastructure and workspace for the REG-Researcher. These are included in the Contribution to Overheads and Management of the Home Organisation.

Transfer between the EMRP Grant Award categories is not possible, and underpayment of the REG-Researcher is considered as a breach of the conditions of the EMRP Researcher Grant Contract.

At the end of the EMRP Researcher Grant there may be cases where the total Salary Allowance from EURAMET paid to the REG-Researcher does not equal the amount allocated in the Payment Schedule (Annex 2 of the EMRP Researcher Grant Contract), e.g. due to exchange rate fluctuations, payment in salary bands, or irregular payments following the normal practice of the Home Organisation. In this case, any funds remaining from the amount allocated to the REG-Researcher under the EMRP Researcher Grant Contract at the end of the EMRP Researcher Grant must be paid to the REG-Researcher as a final payment.

The REG-Researcher should be paid in the local currency.

Q15 What about the Employment Contract for the REG-Researcher?

As a general rule, REG-Researchers must be appointed under an employment contract that is compatible with the national legislation of the Home Organisation and provides adequate social security. The start date of the employment contract must be the same as the EMRP Researcher Grant Contract start date.

A REG-Researcher is considered an employee of the Home Organisation, meaning that terms and conditions of employment (national employment, tax and social security law) for the Home Organisation are applicable.

It is the Home Organisation's responsibility to put in place an employment contract with the REG-Researcher, subject to the country's employment laws (including tax and social security matters, holiday pay, pension contribution, unemployment insurance contribution, health insurance). The choice of employment should be made in accordance with the best interests of the REG-Researcher. In all cases, the Home

Organisation must ensure that the employment contract includes an appropriate social security scheme applicable to the country the Home Organisation is located in.

EURAMET does not provide a template/model for an employment contract.

Q16 What does the Research and Training Allowance include?

This allowance consists of a fixed amount for costs arising from the REG-Researcher's research and training activities described in the Research Schedule (Annex 1 of the EMRP Researcher Grant Contract).

This allowance is managed by the Home Organisation and is distributed as required by the REG-Researcher, up to the amount awarded.

This money is intended to cover costs of e.g. purchase of consumables, participation in conferences and training courses, fees for scientific journals, memberships in scientific associations, input to standard committees.

Researcher Mobility Grant (RMG) & Early-Stage Researcher Mobility Grant (ESRMG) specific

Q17 What does the Living Allowance include?

The Living Allowance is a fixed amount that is provided in order to help compensate for additional expenses incurred when the RMG-Researcher/ESRMG-Researcher¹ is working abroad, e.g. for accommodation, subsistence and local travel. The Living Allowance is adjusted with the country correction coefficient applicable to the country of the Guestworking Organisation, to account for the variation in the cost of living in each country.

However, if the accommodation is provided for free (or at a very subsidised rate), the allowance will be reduced accordingly.

The Living Allowance is not a salary allowance, and therefore should not be used as such or be subject to deductions.

Q18 What does the Family Allowance include?

The Family Allowance depends on the family status of the RMG-Researcher/ESRMG-Researcher¹. Thus, the Family Allowance can only be claimed if the RMG-Researcher/ESRMG-Researcher¹ relocates transnationally to the Guestworking Organisation with his/her family. This allowance is adjusted by a country correction coefficient related to the country of the Guestworking Organisation, to account for the variation in the cost of living in each country.

The reference date for the family situation of the RMG-Researcher/ESRMG-Researcher¹ is the start date of the EMRP Researcher Grant.

EURAMET defines a family as:

- marriage or equivalent status recognised by national legislation of the country of the Guestworking Organisation or of the nationality of the Researcher, and/or
- dependent children who are being maintained by the Researcher.

Q19 What does the Travel Allowance include?

The Travel Allowance is a fixed amount used for return travel from the RMG-Researcher's/ESRMG-Researcher's¹ home to the Guestworking Organisation. The first instalment of the allowance is paid at the beginning of the EMRP Researcher Grant, and then every three months (FTE). This allowance is not adjusted by a country correction coefficient.

Q20 What does the Training and Development Allowance include?

This allowance consists of a fixed amount for costs arising from the RMG-Researcher's/ESRMG-Researcher's training and development activities described in the Research Schedule (Annex 1 of the EMRP Researcher Grant Contract). This allowance is not adjusted by a country correction coefficient.

This money is intended to cover costs of e.g. meeting or conference attendance, or participation in training. The development activities must be in a technical area directly related to the work being funded by the EMRP Researcher Grant.

¹ Refers also to REG-Researcher when undertaking Transnational Guestworking.

Annex: Reference Rates for the EMRP Researcher Grant Scheme:

Categories	€/month
Researcher Excellence Grants (REG)	
monthly Salary Allowance* for the REG-Researcher:	
REG-Researcher (experienced)	4525 € (gross monthly)
REG-Researcher (very experienced)	6783 € (gross monthly)
Research and Training Allowance:	
REG-Researcher	up to 800 €/month
Contribution to Overheads and Management of the Home Organisation*:	
REG	700 €/month
Researcher Excellence Grants (REG) Transnational Guestworking Allowances	
Living Allowance*:	1800 €/month
Family Allowance*:	300 €/month
Travel Allowance:	500 €
Contribution to Overheads and Management of the Guestworking Organisation*:	200 €/month
Researcher Mobility Grants (RMG) / Early-Stage Researcher Mobility Grants (ESRMG)	
Living Allowance*:	
RMG-Researcher / ESRMG-Researcher	1800 €/month
Family Allowance*:	
RMG-Researcher / ESRMG-Researcher	300 €/month
Travel Allowance:	
RMG-Researcher / ESRMG-Researcher	500 €
Training and Development Allowance:	
RMG-Researcher	up to 1500 € every 6 months
Contribution to Overheads and Management of the Guestworking Organisation*:	
RMG/ESRMG	200 €/month

* To these amounts the Country Correction Coefficient is applied.