# **Working Conditions**

Herewith one can find an overview on the total remuneration system, including entitlements, taxation, social security contributions as well as information regarding payment of the salary, including currencies and possible split of the salary. The financial entitlements are governed by the EU Staff Regulations.

### **REMUNERATION**

- (a) Pay, allowances and reimbursement of expenses The pay of temporary/contract staff consists of a basic salary supplemented with various allowances, including family allowances.
- Basic salary: The primary component of the pay is basic monthly salary. There are scales for each grade and step for each function group.

### Officials and Temporary agents

Basic monthly salaries are for each grade and step in function groups AD and AST as provided in the following table:

01/07/23	Step						
Grade	1	2 3		4	5		
16	21.423,29	22.323,53	23.261,59				
15	18.934,61	19.730,28	20.559,35	21.131,35	21.423,29		
14	16.735,00	17.438,26	18.171,03	18.676,57	18.934,61		
13	14.790,98	15.412,50	16.060,14	16.506,99	16.735,00		
12	13.072,74	13.622,07	14.194,50	14.589,40	14.790,98		
11	11.554,11	12.039,62	12.545,54	12.894,59	13.072,74		
10	10.211,93	10.641,03	11.088,19	11.396,67	11.554,11		
9	9.025,62	9.404,89	9.800,12	10.072,75	10.211,93		
8	7.977,14	8.312,35	8.661,64	8.902,63	9.025,62		
7	7.050,47	7.346,74	7.655,45	7.868,45	7.977,14		
6	6.231,42	6.493,29	6.766,13	6.954,39	7.050,47		
5	5.507,55	5.738,98	5.980,14	6.146,53	6.231,42		
4	4.867,76	5.072,29	5.285,44	5.432,50	5.507,55		
3	4.302,25	4.483,07	4.671,45	4.801,40	4.867,76		
2	3.802,49	3.962,27	4.128,77	4.243,65	4.302,25		
1	3.360,76	3.501,98	3.649,13	3.750,70	3.802,49		

Basic monthly salaries are for each grade and step in function group AST/SC as provided in the following table:

01/07/23	Step							
Grade	1	2	3	4	5			
SC 6	5.463,84	5.693,45	5.932,69	6.097,72	6.181,98			
SC 5	4.829,11	5.032,04	5.244,24	5.389,38	5.463,84			
SC 4	4.268,14	4.447,48	4.634,39	4.763,31	4.829,11			
SC 3	3.772,31	3.930,83	4.096,03	4.209,96	4.268,14			
SC 2	3.334,09	3.474,21	3.620,21	3.720,91	3.772,31			
SC 1	2.946,79	3.070,62	3.199,66	3.288,65	3.334,09			

# **Contract agents**

Basic monthly salaries for contract agents are as provided in the following table:

	01/07/23	Step						
Group	Grade	1	2	3	4	5	6	7
IV	18	7.385,15	7.538,73	7.695,48	7.855,53	8.018,91	8.185,66	8.355,86
	17	6.527,20	6.662,91	6.801,48	6.942,93	7.087,31	7.234,69	7.385,15
	16	5.768,89	5.888,85	6.011,32	6.136,33	6.263,95	6.394,23	6.527,20
	15	5.098,67	5.204,71	5.312,96	5.423,45	5.536,24	5.651,35	5.768,89
	14	4.506,36	4.600,07	4.695,74	4.793,38	4.893,10	4.994,81	5.098,67
	13	3.982,82	4.065,66	4.150,20	4.236,53	4.324,61	4.414,55	4.506,36
III	12	5.098,61	5.204,63	5.312,88	5.423,35	5.536,11	5.651,24	5.768,76
	11	4.506,33	4.600,01	4.695,67	4.793,31	4.893,00	4.994,74	5.098,61
	10	3.982,81	4.065,63	4.150,18	4.236,50	4.324,58	4.414,52	4.506,33
	9	3.520,14	3.593,34	3.668,07	3.744,36	3.822,22	3.901,68	3.982,81
	8	3.111,21	3.175,91	3.241,97	3.309,37	3.378,20	3.448,44	3.520,14
II	7	3.520,06	3.593,29	3.668,01	3.744,29	3.822,20	3.901,68	3.982,82
	6	3.111,08	3.175,76	3.241,83	3.309,25	3.378,08	3.448,34	3.520,06
	5	2.749,58	2.806,76	2.865,15	2.924,75	2.985,56	3.047,68	3.111,08
	4	2.430,10	2.480,65	2.532,25	2.584,92	2.638,68	2.693,56	2.749,58
I	3	2.993,70	3.055,82	3.119,25	3.183,98	3.250,05	3.317,52	3.386,39
	2	2.646,55	2.701,48	2.757,55	2.814,78	2.873,20	2.932,84	2.993,70
	1	2.339,68	2.388,25	2.437,80	2.488,38	2.540,04	2.592,75	2.646,55

**Family allowances:** In addition to their basic salary, depending on family situation, temporary/contract staff may be entitled to various family monthly allowances (Annex VII of the Staff Regulations):

- **Household allowance:** one allowance per household of 2% of basic salary + 215,91 EUR (amount as from 01.07.2023). If you are married and have no dependent children, you may be granted the household allowance if the income of your spouse stays below a set threshold (this is revised on the annual basis).
- Dependent child allowance: one allowance per dependent child of 471,80 EUR (amount as from 01.07.2023). Children up to the age of 26 may be recognised as dependent children. As of the age of 18, this recognition is dependent on the child receiving educational or vocational training.
- **Education allowance:** one allowance per child, the amount of which will vary according to the type of educational training of your child, as follows:
  - Pre-school allowance: a flat rate amount of 115,26 EUR (as from 01.07.2023) per dependent child for children up to the age of 6 who have not yet started compulsory primary education.
  - <u>Education allowance for primary and secondary schools:</u> reimbursement of certain school costs up to a threshold of 320,12 EUR (the amount as from 01.07.2023) per dependent child. This monthly amount can be doubled if you are employed at a site where there is no European school.
  - Education allowance for higher education: a flat rate amount of 320,12 EUR (the amount as from 01.07.2023) per dependent child, or double that amount if the child is studying abroad or at a distance of at least 50 km from where you work, this latter condition applies if you are entitled to the expatriation allowance.

The statutory provisions (article 67 §2 and article 68 § 2 of the Staff Regulations) foresee rules against the over-lapping of all family allowances received from other sources whose existence staff members are required to declare to the Human Resources; such allowances will be deducted from those paid by the European Union.

**Expatriation or foreign residence allowance:** on the basis of your situation and the documents provided we will determine if you are entitled to expatriation allowance or foreign residence allowance. The expatriation allowance of 16% and the foreign residence allowance of 4% are calculated on your basic salary, household allowance and dependent child allowances (if entitled). It is compulsory to declare all your actual or past nationalities in order to ensure the correct determination of your rights. Moreover, any change of nationality during your career must be declared to the Human Resources as this change can have an impact on your statutory rights.

## Compensation for costs related to the entry into service:

Under certain circumstances, in particular where staff members are obliged to change their place of residence in order to take up employment, the Agency/JU may also reimburse various expenses

incurred on recruitment, such as installation allowance, daily subsistence allowance, travel costs on taking up duties and removal expenses.

#### Installation allowance

Installation allowance is paid to established temporary and contract staff after providing proof that they had to change their place of residence to meet the requirements of Article 20 of the Staff Regulations.

In the case of temporary and contract staff, the installation allowance is equivalent to:

- One third if the foreseeable period of service is not less than one year but less than two years;
- Two thirds if the period of service is not less than two years but less than three;
- Three thirds, i.e. 100%, if the period of service is three years or more.

Allowance is paid in the form of flat rate amount corresponding to:

- One month's basic salary for staff members who are moving alone; or
- Two months' basic salary for staff moving with the family, if the family settles within one year of the end of the probationary period.

#### Daily subsistence allowance

Daily subsistence allowance is paid to staff members that furnish evidence that a change in their place of residence is required in order to comply with Article 20 of the Staff Regulations.

The allowance is intended to offset the costs and inconvenience caused by the need to move or take up temporary residence at the place of employment while retaining, on an equally temporary basis, a residence at the place of recruitment or previous employment.

Daily subsistence allowance is granted for the following periods:

- In the case of temporary/contract staff engaged for a period of not less than one year who are not entitled to the household allowance: 120 days;
- In the case of temporary/contract staff engaged for a period of not less than one year who are entitled to the household allowance: 180 days; if you are a probationer, the daily subsistence allowance is granted for the period of probation plus one month;
- In the case of temporary/contract staff engaged for a fixed period of less than one year: the duration of their contract, up to a maximum of one year.

NB: the allowance is not paid beyond the date of your removal.

Scale of daily subsistence allowances (as from 01.07.2023):

- staff entitled to the household allowance: 49,59 EUR per calendar day
- staff not entitled to the household allowance: 40,00 EUR per calendar day

### Travel costs on taking up duties

Travel costs of temporary and contract agents, their spouses and dependants actually living in their households (except children below 2 years old) are compensated on taking up duties from the place of recruitment to the place of employment. The family must settle at the staff member's place of employment within one year of the end of the probationary period to be eligible for this reimbursement. Compensation for travel expenses is based on a flat rate allowance per kilometre of geographical distance between the two mentioned places.

#### Removal expenses

You may be entitled to the reimbursement of the removal from the place of recruitment to the place of employment. It includes furniture and personal belongings as well as the cost of insurance against ordinary risks (breakages, theft, fire), up to the limit of an estimate approved in advance.

The reimbursement of removal costs is subject to prior authorization. Please note that any removal made before taking up duty or without authorization from the Agency/JU will not be refunded.

Please also note that if you are receiving daily subsistence allowance, it will be stopped on the day of the unloading of your furniture.

#### Other costs: annual travel

Staff members entitled to expatriation allowance or foreign residence allowance who have the established place of origin of at least 200 km from the place of employment are eligible to receive each year the annual travel allowance for themselves and their family members (except for the spouses who works for another European institution; each person receives the allowance for themselves). This amount is calculated based on the geographical distance from your place of origin to the place of employment and it is paid for the whole calendar year in June. To receive the first allowance, you need to serve at least 9 months. Therefore, you may receive your allowance in the following year, and it is paid retroactively from the start of your contract.

### Weighting factor

The salary is impacted by a weighting factor to take into account the cost of living at the place of employment. The exchange rate for non-euro currencies countries and the weighting factors are generally fixed once a year based on statistics established by Eurostat. The new values are applicable from the 1st of July each year and their impact is calculated in the December salary slip of the same year.

#### Community tax

The salaries of the temporary/contract staff of the European institutions are subject to a Community tax deducted at source. They are exempt from national tax.

- Tax levied progressively at a rate of between 8% and 45 % of the taxable portion of your salary
- Solidarity levy (6%) as from 01.01.2014 calculated on the part of the remuneration exceeding the minimum remuneration.

Social security contributions (% of the basic salary) as from 01.07.2023:

- Pension (11.10%)
- Health insurance (1.70%)
- Accident coverage (0.10%)

• Unemployment insurance (0.81%)

Disclaimer: Please note that this is not a binding document. Its purpose is to give you general information only. For candidates Agencies/JUs can only provide a preliminary estimate of the gross and net salary after obtaining information about the following: marital status; number, age and training followed by dependent children; place of residence; income situation of spouse etc.

Additional information can be found in the Staff Regulations:

https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1962R0031:20140101:EN:PDF