

Types of personnel costs eligible under H2020

There are a number of potential personnel categories which can be used to involve a wide range of individuals in an H2020 project. The different categories depend on the roles and responsibilities the individuals will have throughout the course of the project, as well as the type of organisation they currently work for. In almost all cases they must be justified in the proposal and included in the Grant Agreement.

Personnel Category	Description of Category	Financial Rules	Included in Indirect Cost calculation	Time Recording
Employee	- Includes permanent, temporary or fixed term employment contracts	Beneficiaries' normal salary rate, based on the employees' qualifications and experiences.	Yes	Actual time spent on the project must be recorded in OTL.
Natural persons hired by the STFC other than an employment contract	- e.g. sole trader, self-employed person, freelancer, independent consultant	Costs are not significantly different from an employee performing similar tasks.	Yes	Actual time spent on the project must be recorded in OTL.
Subcontract	- Purchase of service e.g. use of agency staff, personal service company - Considered to be a Third party	- Best value for money. - Work is described in the Grant Agreement - Charge commercial rate and include VAT.	No	No time recorded by the beneficiary.
Contract	- Purchasing goods works or services e.g. translation services, publication of brochures - Considered to be a Third party	- limited in cost and scope - Best value for money. - Work is not described in the Grant Agreement - Is not an action task. - Charge commercial rate and include VAT.	Yes	No time recorded by the beneficiary.
In-Kind contribution provided by third party against payment	- Such as seconded staff, and use of an installation or specialised piece of infrastructure. - Considered to be a Third party	- Set out in the Grant Agreement. - Only up to the actual costs incurred by the third party.	- No, if used on the beneficiaries site - Yes if used in the third party's premises up to a max of 25% of the direct costs of the contribution	No time recorded by the beneficiary.
In-Kind contribution provided by third party free of charge		- Set out in The Grant Agreement - Declare costs incurred by the third parties. - Costs must be recorded in the accounts of the third party.		
SME Owner/manager or persons without a salary	- SME owners or beneficiaries that are natural persons not receiving a salary	- Set out in the Grant Agreement. - MSCA IF living allowance for experienced researchers (including correction coefficient) / annual hrs	Yes	Actual time spent on the project must be recorded according to their standard practise.
SME Owner/manager with a salary	-SME owners or beneficiaries that are natural persons and receive a salary	Individuals' normal salary rate.	Yes	Actual time spent on the project must be recorded according to their standard practise.

For more information, please contact Branwen Hide, EU research Support officer, or your Department Management Accountant.