

To all candidates/staff members,

We have received requests for information regarding pay, taxation, pension and allowances. As we wish to make the following information available to all, please find hereunder pertinent information:

Pay and welfare benefits

(a) Pay and reimbursement of expenses

The pay of temporary/contract staff consists of a basic salary supplemented with various allowances, including family allowances.

– **Basic salary (TBA):** There is a basic salary scale for each grade, divided into steps. A temporary/contract staff member who has been at one step in his/her grade for two years shall automatically advance to the next step in that grade.

The basic salary used for calculating net monthly pay, before any deductions or allowances:

Temporary agents

1/07/10	Echelon/Step				
Grade	1	2	3	4	5
16	16.919,04	17.630,00	18.370,84	18.370,84	18.370,84
15	14.953,61	15.581,98	16.236,75	16.688,49	16.919,04
14	13.216,49	13.771,87	14.350,58	14.749,83	14.953,61
13	11.681,17	12.172,03	12.683,51	13.036,39	13.216,49
12	10.324,20	10.758,04	11.210,11	11.521,99	11.681,17
11	9.124,87	9.508,31	9.907,86	10.183,52	10.324,20
10	8.064,86	8.403,76	8.756,90	9.000,53	9.124,87
9	7.127,99	7.427,52	7.739,63	7.954,96	8.064,86
8	6.299,95	6.564,69	6.840,54	7.030,86	7.127,99
7	5.568,11	5.802,09	6.045,90	6.214,10	6.299,95
6	4.921,28	5.128,07	5.343,56	5.492,23	5.568,11
5	4.349,59	4.532,36	4.722,82	4.854,21	4.921,28
4	3.844,31	4.005,85	4.174,18	4.290,31	4.349,59
3	3.397,73	3.540,50	3.689,28	3.791,92	3.844,31
2	3.003,02	3.129,21	3.260,71	3.351,42	3.397,73
1	2.654,17	2.765,70	2.881,92	2.962,10	3.003,02

Contract agents

	1/07/10	Echelon/Step						
Group	Grade	1	2	3	4	5	6	7
IV	18	5.832,42	5.953,71	6.077,52	6.203,91	6.332,92	6.464,62	6.599,06
	17	5.154,85	5.262,04	5.371,47	5.483,18	5.597,20	5.713,60	5.832,42
	16	4.555,99	4.650,73	4.747,45	4.846,17	4.946,95	5.049,83	5.154,85
	15	4.026,70	4.110,44	4.195,92	4.283,18	4.372,25	4.463,17	4.555,99
	14	3.558,90	3.632,91	3.708,46	3.785,58	3.864,31	3.944,67	4.026,70
III	13	3.145,45	3.210,86	3.277,63	3.345,80	3.415,37	3.486,40	3.558,90
	12	4.026,63	4.110,36	4.195,84	4.283,09	4.372,15	4.463,07	4.555,88
	11	3.558,86	3.632,87	3.708,41	3.785,53	3.864,25	3.944,60	4.026,63
	10	3.145,43	3.210,84	3.277,61	3.345,77	3.415,34	3.486,36	3.558,86
	9	2.780,03	2.837,84	2.896,86	2.957,09	3.018,59	3.081,36	3.145,43
II	8	2.457,08	2.508,17	2.560,33	2.613,57	2.667,92	2.723,40	2.780,03
	7	2.779,98	2.837,80	2.896,82	2.957,07	3.018,58	3.081,36	3.145,45
	6	2.456,97	2.508,07	2.560,24	2.613,49	2.667,84	2.723,33	2.779,98
	5	2.171,49	2.216,65	2.262,76	2.309,82	2.357,86	2.406,91	2.456,97
	4	1.919,18	1.959,10	1.999,84	2.041,44	2.083,90	2.127,24	2.171,49
I	3	2.364,28	2.413,35	2.463,43	2.514,56	2.566,74	2.620,01	2.674,39
	2	2.090,12	2.133,50	2.177,78	2.222,98	2.269,11	2.316,21	2.364,28
	1	1.847,76	1.886,11	1.925,21	1.965,21	2.005,99	2.047,63	2.090,12

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

- **household allowance (AFO) = 2% of basic salary + 170,52 Euro** as from 01.07.2010
- **dependent child allowance (AEN) = 372,51 Euro** per dependent child as from 01.07.2010
- **expatriation allowance (IDE) = 16 % of the total of: basic salary + household allowance + dependent child allowance; i.e. = 16% (TBA + AFO +AEN),** minimum 505,39 Euro as from 01.07.2010
- **pre-school allowance 91,02 Euro** per child as from 01.07.2010
- **education allowance:** reimbursement of school fees up to a max of Euro **252,81** (as from 01.07.2010) per dependent child, which can be doubled in some cases.

Under certain circumstances, in particular where staff members are obliged to change their place of residence in order to take up employment, the European institutions may also reimburse various expenses incurred on recruitment, notably **removal expenses** incurred in respect of removal of furniture and personal effects, including the cost of insurance against ordinary risks (breakages, theft, fire), up to the limit of an estimate approved in advance.

(b) Community tax

The salaries of the temporary/contract staff of the European Agencies are subject to a Community tax deducted at source. They are exempt from national tax on salaries. The European institutions and Agencies have their own social security and pension schemes.

- Tax levied progressively at a rate of between 8% and 45 % of the taxable portion of your salary
- Special levy (5.50%) as from 01.01.2011 calculated on the part of the remuneration exceeding the minimum remuneration.

(c) Social security contributions (% of the basic salary) as from 01.07.2010:

- Pension (11.6%)
- Health insurance (1.70%)
- Accident covers (0.10%)
- Unemployment insurance (0.81%)

For Sweden the weighting, applied to all of the pay and allowances, is presently **118.6%** as from 01.07.2010 (to be reviewed annually).

(d) Installation allowance

The installation allowance is paid to established temporary/contractual 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/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
- respectively of:
- two months basic salary for temporary/contract staff entitled to the household allowance;
 - or
 - one month basic salary for temporary/contract staff who are not entitled to the household allowance.

(e) Daily subsistence allowance

A 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.

The 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 on which you effectively move (removal of furniture and personal effects).

Scale of daily subsistence allowances (as from 01.07.2010):

- staff entitled to the household allowance : **€ 39,17** per calendar day
- staff not entitled to the household allowance : **€ 31,58** per calendar day

NB! Please note that this is not a binding document. It's purpose is to give you general information only. For candidates we 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 children and other dependents, place of residence once in office, income situation of spouse etc.

Additional information can be found in the Staff Regulations:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1962R0031:20080501:EN:PDF>

Human Resources

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