

**To all candidates/staff members,**

*Please find below some important information regarding pay, taxation, pension and allowances afforded to Staff within institutions and agencies of the European Union.*

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:** The primary component of the pay is basic monthly salary. There are scales for each grade and step for each function group.

**Temporary agents**

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

<b>1/07/17</b>	<b>Step</b>				
<b>Grade</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>16</b>	18 310,61	19 080,05	19 881,81		
<b>15</b>	16 183,53	16 863,58	17 572,20	18 061,09	18 310,61
<b>14</b>	14 303,51	14 904,57	15 530,88	15 962,98	16 183,53
<b>13</b>	12 641,93	13 173,16	13 726,71	14 108,61	14 303,51
<b>12</b>	11 173,35	11 642,86	12 132,11	12 469,65	12 641,93
<b>11</b>	9 875,37	10 290,33	10 722,75	11 021,08	11 173,35
<b>10</b>	8 728,19	9 094,95	9 477,14	9 740,80	9 875,37
<b>9</b>	7 714,25	8 038,42	8 376,21	8 609,24	8 728,19
<b>8</b>	6 818,11	7 104,61	7 403,16	7 609,13	7 714,25
<b>7</b>	6 026,07	6 279,29	6 543,16	6 725,20	6 818,11
<b>6</b>	5 326,04	5 549,85	5 783,05	5 943,95	6 026,07
<b>5</b>	4 707,34	4 905,14	5 111,26	5 253,46	5 326,04
<b>4</b>	4 160,50	4 335,32	4 517,49	4 643,18	4 707,34
<b>3</b>	3 677,17	3 831,70	3 992,72	4 103,79	4 160,50
<b>2</b>	3 250,01	3 386,58	3 528,89	3 627,07	3 677,17
<b>1</b>	2 872,47	2 993,17	3 118,94	3 205,73	3 250,01

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

1/07/17	Step				
Grade	1	2	3	4	5
SC 6	4 669,97	4 866,21	5 070,70	5 211,76	5 283,78
SC 5	4 127,48	4 300,92	4 482,28	4 606,33	4 669,97
SC 4	3 648,01	3 801,29	3 961,03	4 071,24	4 127,48
SC 3	3 224,22	3 359,70	3 500,90	3 598,28	3 648,01
SC 2	2 849,67	2 969,42	3 094,21	3 180,29	3 224,22
SC 1	2 518,63	2 624,47	2 734,76	2 810,83	2 849,67

#### Contract agents

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

	1/07/17	Echelon/Step						
Group	Grade	1	2	3	4	5	6	7
<b>IV</b>	<b>18</b>	6 312,13	6 443,39	6 577,38	6 714,16	6 853,80	6 996,32	7 141,81
	<b>17</b>	5 578,83	5 694,84	5 813,26	5 934,16	6 057,56	6 183,53	6 312,13
	<b>16</b>	4 930,71	5 033,23	5 137,91	5 244,76	5 353,83	5 465,18	5 578,83
	<b>15</b>	4 357,88	4 448,51	4 541,02	4 635,45	4 731,85	4 830,25	4 930,71
	<b>14</b>	3 851,61	3 931,71	4 013,48	4 096,94	4 182,15	4 269,10	4 357,88
<b>III</b>	<b>13</b>	3 404,15	3 474,95	3 547,20	3 620,98	3 696,27	3 773,14	3 851,61
	<b>12</b>	4 357,82	4 448,44	4 540,95	4 635,37	4 731,76	4 830,15	4 930,60
	<b>11</b>	3 851,58	3 931,66	4 013,42	4 096,87	4 182,07	4 269,04	4 357,82
	<b>10</b>	3 404,14	3 474,93	3 547,18	3 620,95	3 696,24	3 773,11	3 851,58
	<b>9</b>	3 008,68	3 071,25	3 135,11	3 200,32	3 266,87	3 334,79	3 404,14
<b>II</b>	<b>8</b>	2 659,17	2 714,47	2 770,92	2 828,53	2 887,36	2 947,40	3 008,68
	<b>7</b>	3 008,61	3 071,20	3 135,07	3 200,27	3 266,85	3 334,79	3 404,15
	<b>6</b>	2 659,05	2 714,35	2 770,81	2 828,44	2 887,26	2 947,32	3 008,61
	<b>5</b>	2 350,09	2 398,96	2 448,86	2 499,80	2 551,78	2 604,87	2 659,05
	<b>4</b>	2 077,02	2 120,22	2 164,33	2 209,35	2 255,29	2 302,20	2 350,09
<b>I</b>	<b>3</b>	2 558,73	2 611,83	2 666,05	2 721,38	2 777,85	2 835,50	2 894,36
	<b>2</b>	2 262,02	2 308,97	2 356,89	2 405,81	2 455,74	2 506,72	2 558,73
	<b>1</b>	1 999,73	2 041,25	2 083,60	2 126,84	2 170,98	2 216,05	2 262,02

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

- **expatriation allowance: 16 %;** or **foreign residence allowance: 4%** of the total of: basic salary + household allowance + dependent child allowance
- **household allowance: 2% of basic salary + 184,55 EUR** as from 01.07.2017
- **dependent child allowance: 403,25 EUR** per dependent child as from 01.07.2017
- **pre-school allowance: 98,51 EUR** per dependent child as from 01.07.2017
- **education allowance:** reimbursement of school fees up to a max of **273,60 EUR** (as from 01.07.2017) 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 **installation allowance, daily subsistence allowance, travel expenses on taking up duties** (please see information below) and **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.

### **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.

### **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 01.07.2017):

- staff entitled to the household allowance : **42,39 EUR** per calendar day
- staff not entitled to the household allowance : **34,18 EUR** per calendar day

### **Travel expenses on taking up duties**

Travel expenses 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. Compensation for travel expenses is based on a flat-rate allowance per kilometer of geographical distance between the two mentioned places.

### **(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.

- 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.

### **(c) Social security contributions** (% of the basic salary) as from 01.07.2016:

- Pension (9.8%)
- Health insurance (1.70%)
- Accident coverage (0.10%)
- Unemployment insurance (0.81%)

For Sweden **the weighting factor**, applicable to the remuneration, is presently **127,9%** as from 01.07.2017 (to be reviewed annually).

*NB! Please note that this is not a binding document. Its 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 dependent children; place of residence; income situation of spouse etc.*

Additional information can be found in the Staff Regulations:

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

Human Resources

Last update: 15.12.2017