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The Director

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**By e-mail only**

**Subject: Classification of salary complements of Slovak researchers**

Dear Mr Beňo,  
Dear Ms Petrasova,

By e-mail of 22 June you asked my services about the classification in Horizon 2020 (H2020) of certain salary elements paid to Slovak researchers under Act No. 553/2003. Your question referred in particular to the following elements:

- **Personal complement**
- **Personal salary**
- **A specific complement** (i.e. an additional hourly rate)

Your e-mail included comprehensive explanations on the functioning of the Slovak remuneration system, as well as a set of supporting documents including extracts from the relevant national legislation. In addition we had the opportunity to meet you at our premises in Brussels to discuss in detail the Slovak system. I would like to thank you for your valuable and open collaboration in this file.

We have based our assessment on the information you provided and on other documents publicly available on the Web. In the light of that information, as far as *personal complements* and *personal salaries* are concerned, we understand that:

- Functional salaries of researchers remunerated under Slovak Act No. 553/2003 are fixed either as a *tariff salary plus complements* or as a *personal salary*.
- When a functional salary is fixed as a tariff salary plus complements, those complements may include a *personal complement*. The law stipulates the lower and upper limits of a tariff salary in function of the job category and experience.
- When a functional salary is fixed as a *personal salary*, there are no upper limits imposed by law.

- Employers must communicate a functional salary in writing to employees.
- Once a functional salary is communicated to the employee, it becomes an unconditional monthly entitlement for that employee. The related document becomes a part of the employment contract package and, consequently, an employer is obliged to pay the functional salary as communicated to an employee.
- Any change in the functional salary must be communicated to the employee in advance. This change can be unilaterally proposed and applied by the employer. However, the employee may contest that change before court. Therefore, in practical terms this change may be regarded as equivalent to an amendment of the employment contract. Such amendment is made at the initiative of the employer but requires (at least) the tacit approval of the employee.

In the light of the above we conclude that:

Salary elements whose amount is set up in the functional salary communicated to the employee can be considered as mandatory complements to the basic salary. As such, they **qualify as basic remuneration under H2020** provided that they are unconditional salary entitlement for the employee. This applies both to the **personal complement** and to the **personal salary**.

Note however that, as explained in the H2020 AGA<sup>1</sup>, if the employment contract is modified to artificially increase the hourly rate for the participation in the H2020 action that increase would be treated as "additional remuneration". Therefore, if the functional salary is changed at the time of the participation in the H2020 action resulting in an increase of the salary level, such increase may qualify as additional remuneration. This may be the case, in particular, if there are objective indications that the increase results from the participation of the person in the Horizon 2020 action. This rule applies equally if a salary increase is achieved through a change in the personal complement, a replacement of the tariff-based salary (with a personal complement included) by a personal salary, or vice versa.

Regarding the **specific complement** we understand that:

- Your question does not refer to a general practice resulting from Act No. 553/2003; it is rather triggered by remuneration practices applied by several institutions that you are aware of.
- In accordance to that practice, the researchers are paid an extra hourly rate which may be up to EUR 40 per hour. For comparison, it appears that the maximum hourly rate based on the tariff salary would be around EUR 9 per hour.
- The actual extra hourly rate would depend on the type of actions/activities on which the researcher works. The lowest extra rate would be paid for "non-competitive national research activities" while the highest rate would be paid for research work carried out on "competitive international research activities".

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<sup>1</sup> H2020 Annotated Grant Agreement:  
[http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/amga/h2020-amga\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf) (page 49)

On those grounds, the triggering event of the specific complement would be the *project* (i.e. national/international, competitive/non-competitive) on which the researchers works. Consequently, this specific complement **qualifies as additional remuneration under Horizon 2020**. As such it could only be eligible for non-profit legal entities, provided that it fulfils the other specific eligibility criteria (e.g. part of the usual remuneration practices, established in the internal rules, etc.). The cap of EUR 8 000 would apply to this complement.

Finally, please note that our advices are based on the understanding described above. If the actual implementation of the remuneration scheme differs from our understanding above our conclusions regarding their eligibility may be different.

I hope that this information helps to clarify the treatment of those salary elements under Horizon 2020. We will include explanations on this subject in the next update of the H2020 AGA. In any case, my services are available if you need any further clarification.

Yours sincerely,



Franco BISCONTIN

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