

## VADEMECUM FOR GRANTHOLDERS

(for Ispra site grantholders)

*NB: This document is a translation of the Italian original and is for information purposes. It is not legally binding but provides the most up to date information available.*

### NATURE OF THE GRANTHOLDER CONTRACT

An employment contract is offered to grantholders, which is of a subordinate nature for a fixed period and is governed by Italian legislation.

### DURATION

The duration of the contract is for a maximum of 3 years (three).  
Contracts established for a period of less than three years may be renewed once only and for a period that ensures that the total period (original contract plus renewal) does not exceed three years. Category 40 contracts are limited to a maximum of two years.

### PLACE OF WORK

Grantholders will carry out their work at the JRC Ispra site in Italy.

### WORKING HOURS

The working week consists of 37.5 hours, spread over five working days, from Monday to Friday.

### LEAVE

The grantholder is entitled to 24 working days of paid leave per year, calculated from Monday to Friday, earned at the rate of two days per month for each month of completed service (to be counted at least 15 days must be worked per month).

### MATRIMONIAL LEAVE

The grantholder is entitled to fifteen calendar days of special leave in the event of their getting married during the period of the contract.

### LEAVE FOR OBLIGATORY COURSES OR EXAMS

Grantholders who are enrolled in a doctoral programme and who must take exams or attend compulsory courses during the period of the contract, are entitled to paid leave up to a maximum of two weeks per grant, on proof of the obligation and proof of attendance. These grantholders are also entitled to five days of paid leave equal to 37.5 working hours per year, for meetings with their professors relating to the preparation of their thesis, and for the preparation of those meetings.

### REMUNERATION

The annual salary is subdivided into fourteen monthly salaries and will be paid at the end of each month, for the 13<sup>th</sup> salary on 15 December and the 14<sup>th</sup> salary by 10 July each year.

The monthly salary for JRC grantholders is based on a living allowance (adjusted according to the country in which the grantholder is working), a mobility allowance (if eligible), and a travel allowance (if eligible) according to the following:

### Gross amount of the living allowance:

JRC Grantholder Salaries	
Category	Annual Gross Living Allowance
20	33,800
30	52,000
40	90,000

### Correction Coefficient

The grantholder's gross living allowance is adjusted according to the country correction coefficient applicable to the country in which the JRC site is located. The country correction coefficients are those applied in the Marie Curie FP7 'People' Work Programme. For the JRC site in Ispra, Italy the country correction coefficient results in an annual gross living allowance of:

### Gross amount of the living allowance in Italy:

JRC Grantholder Salaries	
Category	Annual Gross Living Allowance
20	35,118
30	54,028
40	93,510

### Mobility allowance:

- 500 Euro/month for grantholders without dependants at the moment the contract comes into effect.\*
- 800 Euro/month for married grantholders with dependant children at the moment the contract comes into effect\*;

**(\*) These amounts are subject to deductions based on the rates fixed by the social security authorities.**

The mobility allowance will be granted to grantholders whose **place of origin**<sup>1</sup> is more than 70 km from the JRC site. If a grantholder who is entitled to the mobility allowance meets the criteria for the higher allowance during the contract, the allowance may be raised from the moment the criteria were met.

### Travel allowance:

For every period of twelve (12) months of work, or less when the first period or the last is less than 12 months, a **travel allowance** will be granted, which will correspond to a forfeit return trip amount

<sup>1</sup> The place of origin means the place where the grantholder lived or performed his/her principal activity at the moment of taking up service.

In the case that the grantholder has resided or performed his/her principal activity in the above mentioned place for less than 12 months the capital of the country of nationality shall be considered the place of origin.

In the case that the grantholder has more than one nationality, the place of origin shall be considered as the capital of the country where the grantholder has resided for the longest period over the 5 years prior to signing the contract.

calculated according to the following table, which takes into consideration the cost of a return trip between the host Institution and the **place of origin**  
The initial travel allowance will be paid together with the first month's salary.

**Table of lump-sum travel allowance (NB\*)**

Distance (km)	Amount (€)
0-70	0
71-500	250
501-1 000	500
1001-1500	750
1501-2500	1000
2501-5000	1500
5001-10000	2000
>10000	2500

**(\*) These amounts are subject to deductions based on the rates fixed by the social insurance authorities.**

**SEVERANCE PAY AND COMPLEMENTARY SOCIAL INSURANCE**

The JRC sets aside a monthly amount in favour of the grantholder, as part of their severance pay, which is calculated by dividing the sum earned by 13.5. This type of remuneration is not subject to social insurance deductions.

According to the legislative decree 252/2005, the grantholder, within six months of the recruitment date, may decide to transfer the severance pay into an additional social insurance or to maintain it as severance pay at the JRC, according to the procedures described in the above mentioned decree about which the JRC will endeavour to supply specific information to the grantholder.

If the grantholder decides to maintain the severance pay at the JRC, an advance may be requested according to article 2120 of the Civil Code or portions of the payment may eventually be requested subject to approval by the JRC.

**SOCIAL SECURITY AND ASSISTANCE**

The grantholder must be covered:

- By the "Istituto Nazionale della Previdenza Sociale" with regard to pension contributions, medical insurance and unemployment benefit.
- By the "Istituto Nazionale per l'Assicurazione degli Infortuni sul Lavoro" with regard to accident insurance.

The social security contributions transferred by the JRC on behalf of the grantholder represent 31.17% of the gross salary earned, of which 22.33% is contributed by the JRC and the remaining 8.84% by the grantholder.

**MATERNITY AND PARENTAL LEAVE**

During pregnancy and after delivery the grantholder shall be entitled to paid maternity leave for:

- a) two months before the expected date of confinement indicated in the medical certificate of pregnancy;

- b) for the period between the presumed date of birth and the actual date of birth;
- c) for three months after the birth;
- d) the days not used before the birth, in the case that the birth occurs before the expected date.  
These days are added to the period of maternity leave after the delivery.

Both parents have the right to be absent from work without pay (parental leave) for each child during their first eight years of life. The sum of the parental leave of both parents may not exceed ten months. If the working father exercises his right to be absent from work for a continuous or fractioned period of not less than three months, the combined limit of parental leave for both parents is raised to eleven months.

However during the periods of parental leave up to the end of the child's third year, the grantholder has a right to an allowance equal to 30% of the remuneration, for a maximum combined period of six months.

### INCOME TAX

The JRC will only deduct the necessary social security contributions from the grantholder's salary. With regard to the payment of income tax the grantholder is solely responsible to make any and all contributions to income tax in the appropriate country of origin according to national law of both the country of origin and the country of employment. The JRC, with regard to the preparation of the required income tax declarations and the transfer of the tax due, will assist the grantholder by providing a free consultation service on their specific tax situation in Italy.

During this free tax consultation the grantholder may produce documentation demonstrating any expenses, included in the attached table (annex I), incurred during the tax period that may be deducted from the taxable income.

Any eventual required tax payments calculated on the income produced by the grantholder in the first year of activity in Italy need to be transferred by the deadline fixed in June of the following year, at the same time an initial advance payment equal to 40% of any tax potentially due on the estimated earnings for the current year must be made. The remaining 60% of the tax due on the estimated earnings for the current year must be transferred by the deadline fixed in the month of November. The system routinely calculates, during the month of June, that any outstanding payments from the previous year are made and an account of 40% for the current year is transferred and during the month of November payment of the balance of 60% is made.

Income tax or L'Imposta sul Reddito delle Persone Fisiche (IRPEF) affects all individuals, residents and non-residents, irrespective of their citizenship, age, sex and marital status.

For fiscal reasons individuals are considered to be resident in Italy, if for the majority of the fiscal period they had one of the following characteristics.

- they are enrolled in the register of persons living in the State;
- they are domiciled in the State, in other words they have the principal seat of their affairs, including morally and socially, in the State;
- they are not enrolled in the register of persons living in the State, but they have their usual residence there, i.e. the place in which they are normally found.

The requirement for the majority of the period of taxation is satisfied if the period of residence is at least 183 or 184 days, according to whether the year has 365 or 366 days, even if that period has not been continuous.

Non-residents are liable for tax only on the income produced in Italy. Income produced may not be subject to taxation, depending on the existence and nature of provisions between States concerning double taxation.

Generally these provisions refer to the requirement of having a fiscal residence, therefore in the case of a non-Italian grantholder that resides in Italy for most of the fiscal period, based on the above mentioned criteria, they will be obliged to declare their income and pay the tax due in Italy.

### **TAX ADVANTAGES FOR RESEARCHERS**

The income earned by researchers as employees, who meet the following subjective requirements:

- university degree or equivalent studies;
- has been habitually resident outside Italy;
- has carried out documented research activities for at least two years consecutively in a private or public university or research centre

and that during the year 2007 and 2008 came to Italy to work as a researcher and as a consequence become resident from a tax point of view in the Italian State, are liable for tax on only 10% of their taxable income. This incentive is applied to the tax period during which the researcher becomes resident in fiscal terms in Italy and to the two successive tax periods as long as the researcher remains resident in Italy.

### **EXAMPLES OF TAXATION**

<b>ISPRA</b>		<b>cat. 20</b>	<b>cat. 30</b>	<b>cat. 40</b>
		<b>Single</b>	<b>Single</b>	<b>Single</b>
<b>Employee</b>	Gross salary	2.341,20	3.601,87	6.234,00
	INPS 8,84%	-206,96	-318,41	-551,09
	Taxable Income	2.134,24	3.283,46	5.682,91
	Deductions	81,92	43,47	0
	IRPEF (Tax) *	-444,33	-897,57	-1.855,83
	<b>Net</b>	<b>1.689,91</b>	<b>2.385,89</b>	<b>3.827,08</b>
<b>Employer</b>	INAIL 1,10%	25,75	39,62	68,57
	INPS 22,33%	522,79	804,30	1392,05

*\*With regard to the payment of tax, the grantholder is personally responsible. If the grantholder is resident in Italy for more than 183 days in a calendar year, they must declare their earnings according to the current rules. If the grantholder meets the requirements to be classified as a "researcher" as indicated in the "testo unico delle imposte sui redditi" they may benefit from a reduction in their taxable income of 90%.*

With regard to severance pay, the grantholder can decide whether to subject the amount received to normal taxation together with the salary or to have the severance pay taxed separately, whichever is the most favourable. The calculation takes into account the number of years of work experience in order to calculate the average rate of taxation applicable to the severance pay, which in any case can not be lower than 23%.

### **OLD AGE PENSION**

The social security contributions paid by the JRC to the "Istituto Nazionale della Previdenza Sociale" (INPS), on behalf of the grantholder go towards creating a pension fund according to the rules applicable in the Italian State.

The rules applicable in Italy currently foresee a minimum of 20 years of contributions (1040 weekly contributions) in order to obtain an old age pension, at the age of 65 for a man and 60 for a woman.

If, in the future, the grantholder becomes a member of the statutory staff of the European Commission, the pension contributions in Italy may be transferred into the Community pension scheme.

Concerning grantholders, with nationalities other than Italian, who have not matured sufficient contributions as mentioned above, reference should be made to the rules laid down by any agreements existing between the grantholder's home State and the Italian State.

In the absence of a convention between States, on reaching the age of 65 for men and 60 for women, INPS will issue a pension calculated using the system of contributions based on the amounts effectively transferred and on the number of years worked.

#### DISABILITY PENSION

May be obtained under the following conditions:

- a physical or mental infirmity, assessed by the INPS doctor, that results in an absolute and permanent incapacity to perform any type of work whatsoever.
- at least five years of contributions, of which at least three must have been during the five years preceding the pension request.

#### ORDINARY INVALIDITY ALLOWANCE

May be obtained under the following conditions:

- a physical or mental infirmity, assessed by the INPS doctor, that results in a permanent reduction of two thirds of the capacity to work, in an occupation similar to that habitually undertaken by the worker.
- at least five years of contributions, of which at least three must have been during the five years preceding the allowance request.

The ordinary invalidity allowance is not a definitive pension, it is valid for up to a maximum of three years and is renewable on the request of the beneficiary, who will undergo a new legally valid medical assessment. Following two positive confirmations the allowance becomes definitive. The ordinary invalidity allowance may be awarded even if one continues to work. In this case the recipient undergoes an annual legal medical assessment.

On reaching pension age, 65 for men and 60 for women, the allowance is transformed into an old age pension.

#### UNEMPLOYMENT BENEFIT

The requirements and conditions that give a right to unemployment benefit are the following:

- reason for being unemployed (the termination of the working relationship is involuntary in so far as it is not due to the behaviour of the employee e.g. voluntary resignation)
- fulfils the requirements of having been insured for at least 2 years and have at least 1 year of contributions during the two years preceding the request.

The duration of the allowance is 7 months for workers of less than 50 years of age and 10 months for those of 50 years and above.

The allowance represents 50 % of the remuneration for the first six months, 40 % for the following three months and 30 % for the tenth month.

#### GRANTHOLDER CONTRACT – ESSENTIAL PRE-CONDIDITIONS

A binding condition for the award of the grantholder contract with the JRC is that the grantholder has been evaluated as medically fit to carry out the activities foreseen.

To this end the grantholder must undergo, in advance and independently, the medical checks specified by the JRC and detailed in annex II (list of medical checks). Once the employment contract is signed and the grantholder has begun work in the JRC, the JRC will reimburse the documented cost of the above mentioned checks.

However the JRC will directly organise, through its internal medical service, the annual medical visits provided for in the related health plan.

Furthermore, the JRC reserves the right to offer a grantholder contract to those grantholders who will work in controlled zones (exposed to ionising radiation) only after the grantholder has undergone a special medical visit at the JRC medical service in Ispra and has received the medical service's approval to perform the envisaged tasks.

For grantholders from outside the European Union, in possession of an entrance visa, the JRC will expedite the procedures for obtaining a residence permit and a tax number.

## ANNEX I: Expenses that may be used to reduce the taxable income

- ❖ medical expenses and specific assistance expenses, "ticket" (any prescription from the GP), analyses, expenses for the purchase or hire of sanitary prostheses, surgical expenses, fiscal receipts issued to buy medicines, expenses for the purchase or hire of health equipment (e.g. equipment for aerosols or to measure blood pressure), X-ray investigation;
- ❖ services rendered for homeopathic medicine visits and treatment;
- ❖ expenses for assistance to sick people performed by trained paramedical personnel (professional nurses) or personnel authorised to perform specialist health services;
- ❖ rehabilitation assistance (e.g. physiotherapy, respiratory bronchial therapy, laser therapy, etc...);
- ❖ expenses incurred for means necessary for accompanying, moving, lifting handicapped people and helping them to walk and technical and informatics aids for them;
- ❖ expenses incurred for the purchase of mopeds and motor vehicles, whether or NOT they are adapted, to transport handicapped people;
- ❖ veterinary expenses;
- ❖ expenses for buying and looking after a guide dog for a blind person;
- ❖ life and accident insurance policies;
- ❖ interest paid and additional charges on loans guaranteed by mortgages established to purchase buildings intended as main dwelling (specify year established);
- ❖ interest paid and additional charges on loans guaranteed by mortgages established up to 31.12.1992 to purchase buildings other than the main dwelling;
- ❖ interest paid for loans contracted in 1997 for maintenance, restoration and refurbishment of buildings;
- ❖ interest paid on mortgage charges contracted from 1998 to build and refurbish building units to extend the main dwelling;
- ❖ expenses for building work (allowance 36%), only when the relevant offices have been informed on the basis of law 449/97; purchase of refurbished buildings, expenses for the maintenance and protection of woods;
- ❖ expenses for attending secondary education and university courses of instruction;
- ❖ certificates of allowances made to the spouse with separation order,
- ❖ funeral expenses;
- ❖ S.S.N. contributions paid with the RC car insurance premium;
- ❖ social security and assistance contributions paid to the management of the compulsory pension system;
- ❖ social security and assistance contributions paid optionally to the management of the compulsory pension system. These include those paid to the so-called fund for housewives;
- ❖ compulsory INAIL insurance to cover household accidents (insurance for housewives);
- ❖ social contributions paid for people working in the home and with the family (e.g. cleaners, baby-sitters and people looking after old people);
- ❖ contributions paid to the additional funds to the SSN;
- ❖ contributions for developing countries;
- ❖ contributions paid to complementary and individual pension systems;
- ❖ contract for the rent of a building used as main dwelling on condition that the contract has been stipulated or renewed as laid down by Law No. 431 of 1998 (so-called conventional contracts);

- ❖ donations to religious institutions, political parties, amateur sporting societies, social promotion associations, cultural and artistic activities, etc.;
- ❖ donations to non-profit social organisations (ONLUS);
- ❖ expenses incurred for the maintenance, protection or restoration of goods subject to a restriction scheme;
- ❖ expenses incurred for interpretation for deaf and dumb people;
- ❖ expenses incurred by parents for taking part in the management of mini-crèches and nurseries in places of work;
- ❖ expenses incurred for the adoption of foreign minors;
- ❖ sums returned, which were previously taxed.
- ❖ donations to verified public research Universities, as well as regional and national parks.

## ANNEX II: List of medical checks

### PROFILO ESAMI BORSISTI CHECK LIST GRANTHOLDERS

#### VISITE MEDICHE MEDICAL VISIT

- Visita medica di assunzione  
*Pre-employment medical visit*
- Visita oculistica  
*Oculistic visit*

#### ESAMI STRUMENTALI INSTRUMENTAL EXAMS

- Elettrocardiogramma  
*Electrocardiogram*
- Radiografia del torace  
*Chest X-ray*

#### ESAMI DI LABORATORIO BLOOD TEST

- Esame emocromo citometrico  
*Complete blood count with differential leucocyte count*
- Velocità di eritrosedimentazione  
*Erythrocyte sedimentation rate*
- Tempo di protrombina  
*Prothrombin time*
- S-Glicemia  
*S-Glucose*
- S-Urea  
*S-Urea*
- S-Creatininemia  
*S-Creatinine*
- S-Colesterolemia HDL e LDL  
*S-HDL and LDL cholesterol*

- S-Trigliceridemia  
*S-Triglycerides*
- S-ALP  
*S-Alcaline phosphatase*
- S-ALT e S-AST  
*S-Alanine and Aspartate aminotransferase*
- S-Bilirubinemia totale e diretta  
*S-Total and direct bilirubin*
- S-GGT  
*S-Gamma glutamyl transferase*
- S-LDH  
*S-Lactate dehydrogenase*
- S-Proteidemia  
*S-Proteins*
- S-Acido urico  
*S-Uric acid*
- Elettroforesi proteica  
*Serum protein electrophoresis*
- S-HBsAg, S-HBcAb
- S-HCV  
*S-HCV-Ab*
- S-HIV  
*S-HIV-Ab*
- Esame delle urine con esame citofluorometrico  
*Urinalysis with sediment examination*