

Non-exhaustive list of taxes and personnel charges whose eligibility has been examined under FP7 rules:

A certain number of taxes and their eligibility have been examined under FP7 criteria. A non-exhaustive list can be found in the following document:

http://ec.europa.eu/research/participants/data/ref/fp7/89550/eligibility-taxes-charges_en.pdf

Article II.15 of ECGA – Identification of direct and indirect costs

Distinction between direct and indirect costs

The reimbursement of beneficiaries shall be based on their eligible direct and indirect costs.

Depending on the characteristics of the operation in question, it is possible that some costs can be considered either direct costs or indirect costs, but no cost can be taken into account twice as a direct cost and an indirect cost.

1. Direct costs

Direct costs are all those eligible costs which can be attributed directly to the project and are identified by the beneficiary as such, in accordance with its accounting principles and its usual internal rules.

The following direct costs may be considered eligible (this list is not exhaustive):

(a) The cost of personnel assigned to the project

- The personnel must be directly hired by the beneficiary in accordance with its national legislation.
- The personnel must work under the sole technical supervision and responsibility of the beneficiary.
- As there is no distinction between cost models, any beneficiary may include in its personnel costs "permanent employees", who have permanent working contracts with the beneficiary or "temporary employees", who have temporary working contracts with the beneficiary.
- Personnel costs should reflect the total remuneration: salaries plus social security charges (holiday pay, pension contribution, health insurance, etc.) and other statutory costs included in the remuneration.
- Personnel must be remunerated in accordance with the normal practices of the beneficiary.

Only the costs of the actual hours worked by the persons directly carrying out work under the project may be charged. Working time is the total number of hours, excluding holidays, personal time, sick leave, or other allowances.

(a.1) Time recording system: general conditions

Only the hours worked on the project can be charged. Working time to be charged must be recorded throughout the duration of the project by timesheets, adequately supported by evidence of their reality and reliability. In the absence of timesheets, the beneficiary must