



Horizon Europe (HORIZON)

Marie Skłodowska-Curie (MSCA) Financial Guide

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IMPORTANT NOTICE

This document aims to help **MSCA participating organisations** with specific questions when they manage their actions.

It covers the four main MSCA actions for the Horizon Europe Programme:

- MSCA Doctoral Networks (MSCA-DN)
- MSCA Postdoctoral Fellowships (MSCA-PF)
- MSCA Staff Exchanges (MSCA-SE)
- MSCA COFUND

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1. Introduction: MSCA grants

This guide provides explanations on different aspects of project implementation under the following **four types of Marie Skłodowska-Curie Actions (MSCA)**:

- **Doctoral Networks (DN)** – multi-beneficiary actions that aim to train creative, entrepreneurial, innovative and resilient doctoral candidates and raise the attractiveness and excellence of doctoral training in Europe.¹
- **Postdoctoral Fellowships (PF)** – mono-beneficiary actions that aim to enhance the creative and innovative potential of researchers holding a PhD who wish to acquire new skills through advanced training, international, interdisciplinary, and inter-sectoral mobility².
- **Staff Exchanges (SE)** – multi-beneficiary actions that aim to promote innovative international, inter-sectoral and interdisciplinary collaboration in research and innovation through exchange of research, technical, administrative and managerial staff, sharing of knowledge and ideas at all stages of the innovation chain, as well as helping turn ideas into innovative products, services or processes.
- **COFUND** (doctoral and postdoctoral) – mono-beneficiary actions that aim to co-finance new or existing doctoral programmes and postdoctoral fellowship schemes at national, regional or international level with the aim to spread the best practices of the MSCA including international, inter-sectoral and interdisciplinary research training, as well as transnational and cross-sectoral mobility of researchers at all stages of their career.

MSCA actions are managed by the **European Research Executive Agency (REA)** as granting authority.

The grant agreements for selected projects under the above MSCA actions will be based on the [Horizon Europe Unit Grants Model Grant Agreement \(HE Unit MGA\)](#).

Under this grant agreement, the EU grant takes the form of **unit contributions**, which are simplified forms of funding significantly reducing the administrative burden for the beneficiaries, since the focus is on outputs (i.e. researcher-months spent on the agreed research and training activities) rather than on verifying actual costs incurred for the activities.

2. Categories of participants

MSCA projects are implemented by the following types of entities/participants, which have pre-defined roles and tasks in the different types of MSCA actions and, together, contribute to the successful implementation of the projects³:

- beneficiaries
- associated partners
- implementing partners (only for MSCA COFUND) and
- researchers/staff.

¹ There are three types of MSCA-DN, namely Doctoral Networks, Industrial Doctorates, and Joint Doctorates. For more information, please refer to the MSCA Work Programme applicable at the time of your call for proposals.

² There are two types of MSCA-PF, namely European Postdoctoral Fellowships and Global Postdoctoral Fellowships.

³ For the purpose of this document the terms action and project are used interchangeably as synonyms.

2.1. Beneficiaries

Beneficiaries sign the grant agreements (GA) and are responsible for the implementation of projects in accordance with the rules laid out in the respective GA. Depending on the type of MSCA action, they either recruit, host, and/or supervise researchers, second or host research and innovation (R&I) staff⁴, and manage or fund programmes.

2.2. Associated partners

Associated partners are organisations that participate in the implementation of MSCA projects, without being signatories of the GA.

They do not recruit researchers⁵ and they may not charge unit contributions to the action⁶. However, where appropriate, beneficiaries are encouraged to share the institutional unit contributions with their associated partners. For more information on institutional unit contributions, see section 5.6 *Institutional unit contributions below*.

Associated partners implement action tasks described in Annex 1 of the grant agreement, such as hosting and training researchers in MSCA-DN, MSCA-PF and MSCA-COFUND, as well as hosting and seconding staff in MSCA-SE.

There are two types of associated partners that can take part in MSCA projects:

- **'Associated partners'** – organisations not linked to a beneficiary
- **'Associated partners linked to a beneficiary'** – organisations with an established capital or legal link with a beneficiary, which is not limited to the project nor specifically created for its implementation. This type of link and involvement of such entities must be clearly described in the project proposal. In addition, they must fulfil the eligibility conditions for participation and funding applicable to the beneficiary that they are linked to.

Examples (Associated partners):

1. A university in a third country hosts an MSCA researcher during the outgoing phase of an MSCA-PF GF project.
2. An organisation from the non-academic sector hosts the recruited researcher in MSCA-PF for a placement of up to six months that can take place at the end of the project.
3. A university hosts the recruited researcher in MSCA-DN or in MSCA-PF during a secondment.
4. A research centre hosts several researchers under an MSCA-COFUND project for a secondment of 5 months.
5. A university established in a third country not associated to Horizon Europe is hosting staff in MSCA-SE during a secondment.

Examples (Associated partners linked to a beneficiary):


1. A university is a beneficiary of an MSCA-DN/MSCA-PF project and recruits the researcher(s). However, part of the research training under the action takes place at the university hospital which is part of the same university, but a separate legal entity.
2. A large multi-national company, which uses a foundation or a subsidiary for all its HR management, including for concluding employment contracts and making payments, participates in an MSCA-DN/MSCA-PF action as an associated partner linked to a beneficiary, while the foundation or subsidiary participates as a beneficiary recruiting the researcher(s).
3. A university hospital without legal personality, which is part of the public health system, uses a foundation for its HR management. It participates in MSCA-DN/MSCA-PF as an associated partner linked to a beneficiary implementing the research training activities, while the foundation participates as a beneficiary recruiting the researcher(s).

⁴ R&I staff means researchers at any career stage (from doctoral candidates to postdoctoral researchers), as well as administrative, managerial, and technical staff supporting R&I activities under the action.

⁵ An exception applies for MSCA-PF GF outgoing phase host, more information on the following page.

⁶ In MSCA-SE, secondments from and to associated partners from low and middle income third countries are eligible for funding.

4. In MSCA-DN/ MSCA-SE a researcher is formally employed by foundation X established in Spain which does the HR management for beneficiary Y also established in Spain. The researcher actually works at beneficiary Y and will be sent on a secondment to beneficiary Z. Foundation X will be considered as associated partner linked to beneficiary Y and may therefore second the researcher to beneficiary Z.

 For MSCA-PF GF outgoing phase, the restriction on recruitment of researchers by associated partners does not apply, thus in this type of MSCA action researchers may also be recruited by associated partners under an additional employment contract. In such cases, the beneficiaries should share both contributions for the recruited researchers and the institutional unit contributions with the associated partner.

For more details on the participation of associated partners, see [Article 9.1 HE Unit MGA](#).

2.3. Implementing partners

Implementing partners exist only under **MSCA-COFUND** and are organisations that receive financial support from an MSCA-COFUND beneficiary to implement doctoral or postdoctoral programmes.

Implementing Partners may employ researchers and their related costs are eligible via the beneficiary (meaning that they do not claim costs separately; their costs are covered by the unit contributions paid by the granting authority to the beneficiary).

Best practice: COFUND beneficiaries are strongly encouraged to conclude partnership agreements with their implementing partners, to agree on the respective rights and obligations in the context of the MSCA grant.

2.4. Researchers/staff

Researchers are at the heart of the MSCA actions, which are open to individuals at all stages of their research career, regardless of their nationality or the subject matter they wish to focus on.

For MSCA-SE, the projects focus on a wider group of R&I staff-that is eligible for exchanges (research, administrative, managerial and technical staff).

3. Recruitment of researchers and secondment of staff

MSCA actions focus on the training, mobility and career development of researchers recruited by beneficiaries (and for MSCA-SE on the secondment of R&I staff). In this context, the participating organisations must comply with detailed obligations and conditions for the recruitments/ secondments that are set out in their respective GA and are tailored to each of the MSCA actions.

3.1. MSCA Doctoral Networks

In MSCA-DN, beneficiaries must **recruit the researchers under an employment contract or equivalent direct contract** which would confer similar benefits and social security coverage, including:

- sickness, parental, unemployment and invalidity benefits
- pension rights and
- benefits for accidents at work and occupational diseases.

An exemption from this rule may be accepted only in cases where national legislation (or equivalent internal rules of an international organisation or EU body, including IEROs) prohibit this possibility, and in any case subject to the prior agreement of the granting authority.

When an employment contract or an equivalent direct contract cannot be provided, beneficiaries may, exceptionally, and subject to the granting authority's prior agreement, offer a fixed-amount fellowship with minimum social security coverage, including:

- sickness, parental and invalidity benefits and
- benefits for accidents at work and occupational diseases.

In this case, the living allowance will be reduced by 50%. The social security coverage must be guaranteed for the entire recruitment of the researchers, including during their secondments, if any.

Beneficiaries must always recruit the researchers directly. Recruitments via other means such as temporary work agencies are NOT allowed.

Researchers must, in principle, be recruited on a **full-time basis** for a **minimum of 3 and a maximum of 36 months**, except in the case of MSCA-DN Joint Doctorates, where the maximum duration is 48 months⁷.

Beneficiaries may not claim costs for contracts shorter than 3 months.


This requirement is linked to the duration of the contract and NOT to the actual duration of the research training activity. If the contract is set out for a longer duration, but the training is interrupted within the first 3 months for reasons not linked to the beneficiary, for instance, because the researcher resigns, the costs may still be claimed.

Requests for **part-time employment** may only be accepted for researchers' **personal or family reasons** and in agreement with the supervisor and beneficiary and with the prior approval by the granting authority.

Part-time employment means that researchers must work at least 50% of the time under the action. An exemption from the 50% part-time rule may be exceptionally granted for serious medical reasons which affect the researcher's capacity to implement the action as planned.

Part-time employment for professional reasons is NOT permitted.

While it is not possible to request part-time employment for professional reasons, beneficiaries may, in exceptional cases, request an **interruption of the employment**. If the granting authority agrees, beforehand and in writing, there is no need for an amendment or GA suspension. In this case, the beneficiary should simply NOT declare the months where a researcher did not work. Interruption of employment may also be requested (under the same conditions) for personal or family reasons.

 If beneficiaries do not comply with their obligation to provide researchers with an employment contract, unless one of the exceptions mentioned above is applicable, or to recruit researchers on a full-time basis, unless part-time has been accepted, the related costs will not be considered as eligible. For more information, see [Article 6.2 HE Unit MGA](#) and section 5.2 MSCA Doctoral Network allowances below.

The MSCA-DN grant agreement outlines the **additional obligations** that beneficiaries must respect to guarantee objective recruitment procedures and ensure fair working conditions for the recruited researchers.

Main obligations towards the researchers:

⁷ The duration of MSCA-DN Joint Doctorates is extended to 48 from the 2023 call for proposals. Previously, the maximum duration was 36 months.

- Take all measures to implement the principles set out in the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers⁸ and ensure that the researchers and all participants involved in the action are aware of them.
- Ensure that the researchers enjoy at the place of the implementation at least the same standards and working conditions⁹ as those applicable to local researchers holding a similar position.
- Inform the researchers about key elements of the grant.

Beneficiaries must provide researchers with information on:

- basic facts about the Marie Skłodowska-Curie actions, to make the researchers aware that they are MSCA fellows, including:
 - the researchers' rights and obligations and
 - where to look for further information ([MSCA website](#), [Funding & Tenders Portal](#), [Marie Curie Alumni Association \(MCAA\)](#), etc).
- details of the implementation of the specific action in question, such as planned secondments and events and
- beneficiaries' rights and obligations towards researchers, including whom they have appointed to supervise them for the duration of the research training activities as well as during secondments with other beneficiaries and partner organisations.

Moreover, the employment contract, equivalent direct contract or fixed-amount fellowship agreement must clearly state:

- the name of the supervisor(s) for the research training activities and the starting date of research training activities under the action and their duration and
- the allowances that the researcher is entitled to receive and if they are paid in a currency other than the euro, the exchange rate.

The employment contract may state the total annual salary, as long as it is possible to determine the monthly salary, for example by dividing the annual salary by 12.

- Assist the researchers in the administrative procedures related to their recruitment, such as helping with visa procedures or preparing the career development plan¹⁰.
- Comply with the arrangements on intellectual property rights both during implementation of the action and afterwards, in particular provide full access on a royalty-free basis for the researchers to background and results needed for their activities under the action¹¹.
- Ensure that the researchers do NOT have to bear any costs for the implementation of the action as described in Annex 1 of the GA.

Recruited researchers may NOT be requested to pay visa-related fees, residence permit fees or tuition fees for their research training and PhD degree programme, such as student registration, access to student services, teaching, supervision,

⁸ Commission Recommendation 2005/251/EC of 11 March 2005 on the European Charter for Researchers and on a Code of Conduct for the Recruitment of Researchers (OJ L 75, 22.3.2005, p. 67).

⁹ Working conditions do not include the remuneration of the recruited researchers.

¹⁰ Assistance with relocating researchers may be obtained via [EURAXESS](#).

¹¹ Assistance with intellectual property rights may be obtained via the [IPR Helpdesk](#)

examination and graduation, neither from their own funds, nor from the contributions for them (allowances for recruited researchers).

- Provide training as well as the necessary means for implementing the action (or ensure that this is provided by other participants in the action).

If the granting authority finds that a beneficiary is not supporting the research training activities in line with Annex 1 of the GA, it may reduce the grant.

- Ensure that the researchers are adequately supervised¹² and receive appropriate career guidance.
- Ensure that a personalised career development plan is established, support its implementation and update it in view of the needs of the researchers.
- Ensure an appropriate exposure to the non-academic sector, if applicable.
- Ensure that secondments are limited to a maximum of one third of the actual months spent implementing the research training activities under the action or, if applicable, of the duration of the outgoing phase (i.e. the person-months for the researcher).

An exception applies to Industrial Doctorates where doctoral candidates must spend at least 50% of their fellowship duration in the non-academic sector. This time does not have to be consecutive and may be split in time and between different beneficiaries or associated partners. The 50% must be reached by the end of the action. If a researcher unexpectedly leaves the action earlier for reasons not linked to the beneficiary, the granting authority may decide to nevertheless accept the costs despite the 50% rule.

Other obligations related to the recruitment procedure:

- Advertise and publish vacancies internationally.

Beneficiaries must publish vacancies as widely as possible, including on the [EURAXESS Jobs Portal](#). They may also use their networks to ensure the widest possible dissemination of vacancies and information about the application process.

- Follow an open, transparent, impartial and equitable recruitment procedure, which is merit based, taking into account potential for their professional development and promoting equal access for women and men.
- Ensure that no conflict of interest exists in or arises from the recruitment, by refraining from any action that may compromise the impartial and objective performance of recruitment duties.

A conflict of interest covers both personal and professional conflicts.

'Personal conflict of interest' refers to any situation where the impartial and objective judgment is compromised for reasons relating to economic interests, political or national affinity, family, personal life (*e.g. family or emotional ties*) or any other shared interest.

'Professional conflict of interest' covers any situation in which previous or ongoing professional activities of the beneficiaries affect the impartial and objective recruitment procedures.

¹² [Marie Skłodowska-Curie actions guidelines on supervision - Publications Office of the EU \(europa.eu\)](#)

- Ensure that the researchers do NOT receive any other income for activities carried out in the framework of the action than those received from their beneficiary (or any other entity referred to in Annex 1).

If the researchers' allowances fall short of the legal minimum salary in the country in question, beneficiaries (or other entity in Annex 1) may pay a top-up to make up the difference.

- Host the researchers at their premises or those of other participants in the action.

In addition to the beneficiaries' obligations, the **recruited researchers must comply with the following obligations** throughout the course of their doctoral programme:

- Work exclusively on the research training activities under the action.

As mentioned above, researchers in MSCA-DN are not allowed to engage in any additional professional activities even when the part-time implementation of the fellowship is allowed and has been approved. If a researcher wishes to pursue additional professional activities, the employment must be interrupted.

However, transferable skills training, such as, peer-review of a journal article or a presentation, is allowed if it does not jeopardise the implementation of the action and no amendment is required. Teaching is also permitted under the same condition as long as it is described in Annex 1 of the GA.

This also means that a researcher may NOT hold two MSCA grants at the same time.

- Inform their beneficiary as soon as possible of any events or circumstances likely to affect the GA, such as significant changes to their career development plan or personal circumstances affecting the planned activities.
- Comply with the arrangements related to the intellectual property rights.
- Maintain confidentiality.
- Ensure the visibility of EU funding.

Researchers must acknowledge funding under the MSCA grant in publications, communications or patent applications.

- At the end of the training, complete the [evaluation questionnaire](#) and, two years later, complete the [follow-up questionnaire](#) provided by the granting authority.

3.2. MSCA Postdoctoral Fellowships

In MSCA PF, the beneficiary must **recruit the researcher under an employment contract or equivalent direct contract** which would confer similar benefits and social security coverage, including:

- sickness, parental, unemployment and invalidity benefits
- pension rights and
- benefits for accidents at work and occupational diseases.

An exemption from this rule can be accepted only in cases where national legislation (or equivalent internal rules of an international organisation or EU body, including IEROs) prohibit this possibility, and in any case subject to the prior agreement of the granting authority.

When an employment contract or an equivalent direct contract cannot be provided, the beneficiary may, exceptionally, and subject to the granting authority's prior agreement, offer a fixed-amount fellowship with minimum social security coverage, including:

- sickness, parental and invalidity benefits and
- benefits for accidents at work and occupational diseases.

In this case, the living allowance will be reduced by 50%. The social security coverage must be guaranteed for the entire recruitment of the researcher, including during secondments and during the outgoing phase in MSCA-PF GF.

In MSCA-PF GF, an associated partner based in a third country that hosts the researcher in the MSCA-PF GF outgoing phase may exceptionally issue an additional employment contract to ensure equivalent coverage during the stay in the third country.

***Example:** A German university recruits the fellow for the total duration of the action (i.e. provides the main employment contract under the action) and sends them to a US university. The payment of the German social security during the stay in the US would be so expensive that the beneficiary asks the US associated partner to conclude an additional employment contract to insure the researcher in the US.*


The beneficiary must always recruit the researcher directly. Recruitments via intermediaries such as temporary work agencies are NOT allowed.

The researcher must, in principle, be recruited on a **full-time basis** generally for a period between **12 and 24 months**, except in case of MSCA-PF GF, where the duration of the fellowship is between 24 months and 36 months (— the outgoing phase lasts between 12 and 24 months and the mandatory return phase lasts 12 months).

If requested and justified in the proposal, an **additional period of up to six months** at the end of the project may be awarded to a researcher who will spend that period in a non-academic organisation established in an EU Member State or HE associated country (**'non-academic placement'**). In this case, up to additional six person-months may be claimed as eligible costs. Person-months exceeding this number will be rejected by the granting authority. For more information, see *section 5.3 MSCA Postdoctoral Fellowships on eligibility of unit contributions*.

Requests for **part-time employment** may only be accepted in agreement with the supervisor and beneficiary and with prior notification to the granting authority via the mobility declaration (see *section 4 on the mobility declaration*). The researcher may request part-time employment for **personal and family reasons** or to **pursue supplementary activities**, such as creating a company, pursuing another research project¹³, or engaging in advanced studies not related to the MSCA grant, without jeopardising the research training activities.

Part-time employment means that the researcher must work at least 50% of the time under the action. An exemption from the 50% part-time rule may be exceptionally granted for serious medical reasons which affect the researcher's capacity to implement the action as planned.

 If the beneficiary does not comply with the obligations to provide the researcher with an employment contract (unless one of the exceptions above is applicable) or to recruit the researcher on a full-time basis (unless part-time has been accepted) the related costs will not be considered as eligible and will be rejected. For more information, see [Article 6.2 HE Unit MGA](#) and *section 5.3 MSCA Postdoctoral Fellowship allowances below*.

¹³ Part-time work may not be requested to participate in another MSCA grant at the same time.

The MSCA-PF grant agreement outlines **additional obligations** that the beneficiary must respect to ensure fair working conditions for the recruited researchers.

Main obligations towards the researcher:

- Take all measures to implement the principles set out in the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers¹⁴.
- Ensure that the researcher enjoys at the place of the implementation at least the same standards and working conditions¹⁵ as those applicable to local researchers holding a similar position.
- Inform the researcher about key elements of the grant.

The beneficiary must provide the researcher with information on:

- basic facts about the Marie Skłodowska-Curie actions, to make the researcher aware that they are an MSCA fellow, including:
 - the researcher's rights and obligations; and
 - where to look for further information ([MSCA website](#), [Funding & Tenders Portal](#), [Marie Curie Alumni Association \(MCAA\)](#), etc).
- details of the implementation of the specific action in question, such as planned secondments and events and
- beneficiary's rights and obligations towards the researcher, including whom they have appointed to supervise them for the duration of the research training activities and during secondments with associated partners.

Moreover, the employment contract, equivalent direct contract, or fixed-amount-fellowship agreement contract must clearly state:

- the name of the supervisor(s) for the research training activities and the starting date of research training activities under the action and their duration and
- the allowances that the researcher is entitled to receive and, if they are paid in a currency other than the euro, the exchange rate.

The employment contract may state the annual salary as long as it is possible to determine the monthly salary, for example by dividing the annual salary by 12.

- Assist the researcher in the administrative procedures related to the recruitment, such as helping with visa or preparing the career development plan¹⁶.
- Comply with the arrangements on intellectual property rights during implementation of the action and afterwards, in particular provide full access on a royalty-free basis for the researcher to background and results needed for the activities under the action¹⁷.
- Ensure that the researcher does NOT have to bear any costs for the implementation of the action as described in Annex 1.

¹⁴ Commission Recommendation 2005/251/EC of 11 March 2005 on the European Charter for Researchers and on a Code of Conduct for the Recruitment of Researchers (OJ L 75, 22.3.2005, p. 67).

¹⁵ The principle of equal working conditions between local researchers and recruited researchers does not encompass the remuneration that beneficiaries must pay to the recruited researchers.

¹⁶ Assistance with relocating researchers can be obtained via [EURAXESS Services](#).

¹⁷ Assistance with intellectual property rights may be obtained via the [IPR Helpdesk](#).

The recruited researcher must NOT be requested to pay visa related fees, residence permit fees or tuition fees for their research training, teaching, supervision, examination and graduation neither from their own funds, nor from contributions for them (allowances for the recruited researcher).

- Provide training as well as the necessary means for implementing the action (or ensure that this is provided by other participants in the action).

If the granting authority finds that the beneficiary is not supporting the research training activities in line with Annex 1 of the GA, it may reduce the grant.

- Ensure that the researcher is adequately supervised¹⁸ and receives appropriate career guidance.
- Ensure that a personalised career development plan is established, support its implementation and update it in view of the needs of the researcher.
- Ensure an appropriate exposure to the non-academic sector, if applicable.
- Ensure that secondments are limited to a maximum of one third of the actual months spent implementing the research training activities under the action or, if applicable, of the duration of the outgoing phase, (i.e. the person-months for the researcher).

The limit of the duration of secondments does not apply to non-academic placements.

For MSCA-PF GF, no secondments can take place during the mandatory twelve-month return phase.

Other obligations related to the recruitment procedure:

- Ensure that the researcher does NOT receive any other income for activities carried out in the framework of the action than those received from the beneficiary (or any other entity referred to in Annex 1).

The beneficiary (or other entity in Annex 1) may pay a top-up, for example if the researcher's allowances fall short of the legal minimum salary in the country in question, to make up the difference.

- Host the researcher at their premises or those of other participants in the action.

In addition to the beneficiary's obligations, throughout the course of the fellowship, the **recruited researcher must comply with the following obligations:**

- Work exclusively on the research training activities under the action, unless part-time for professional reasons is allowed and has been approved by the granting authority.

Any supplementary professional activities require a shift to part-time implementation or an interruption of the fellowship if this may jeopardise the research training activities. For more information, see *section 5.3 MSCA Postdoctoral Fellowship allowances*.

In principle, suspensions of a fellowship, other than for long-term leave, may NOT exceed 30% of the duration of the action.

¹⁸ [Marie Skłodowska-Curie actions guidelines on supervision - Publications Office of the EU \(europa.eu\)](https://ec.europa.eu/euro-iss/ Marie Skłodowska-Curie actions guidelines on supervision - Publications Office of the EU (europa.eu))

However, transferable skills training, such as teaching, peer-review of a journal article or a presentation, is allowed if it does not jeopardize the implementation of the action and no amendment is required.

This also means that a researcher may NOT hold two MSCA grants at the same time.

- Inform the beneficiary as soon as possible of any events or circumstances likely to affect the GA, such as significant changes to their career development plan or personal circumstances affecting the planned activities.
- Comply with the arrangements related to the intellectual property rights.
- Maintain confidentiality.
- Ensure the visibility of EU funding.

The researcher must acknowledge funding under the MSCA grant in publications, communications or patent applications.

- Carry out mandatory 12 month return period after the completion of the outgoing phase in MSCA-PF GF.
- At the end of the training, complete the [evaluation questionnaire](#) and, two years later, the [follow-up questionnaire](#) provided by the granting authority.

3.3. MSCA Staff Exchanges

In MSCA-SE, staff members must be seconded on **a full-time basis** for minimum **one month** and **up to 12 months**.


Part-time secondments are NOT allowed.

Staff working part-time may participate in the action, if there is a change in their contractual relationship, such as a conclusion of an additional contract or a supplementary agreement, to allow the secondment to be implemented on a full-time basis.

A staff member may be seconded **from one participating organisation to two or more participating organisations** as long as the total person-months per staff member do not exceed 12 months.

Splitting secondments into several periods is allowed as well as several stays with one or more beneficiaries (or associated partners). However, a secondment is eligible only if it has a minimum duration of 1 month for the same staff member from the same sending organisation.

When calculating the maximum duration, all secondments, including splits, for the same staff member must be added up.

 Secondments from/to associated partners linked to a beneficiary are counted as secondments from/to the beneficiaries they are linked to.

Examples:


1. *Two secondments of two weeks of the same staff member to different beneficiaries are eligible since the minimum duration of one month is reached.*

2. *If a secondment is split into two-week periods, the person-month may be claimed since the one-month minimum is fulfilled. However, if the staff member participates only in the first two-week period and the second one never takes place, the beneficiary may not claim any person months for the secondment.*

Best practice: If the split is not already indicated in Annex 1, the coordinator should inform the granting authority before the secondment.

If a person is a staff member of two or more participating organisations, they may NOT be seconded from both organisations.

***Example:** A researcher is both a professor at the university and CEO of their own SME and both organisations are involved in a project. This staff member can only be seconded from one of the two organisations.*

 If beneficiaries (or associated partners) do not comply with their obligations to second researchers on a full-time basis, the related costs will not be considered as eligible and will be rejected (see [Article 6.2 HE Unit MGA](#) and [section 5.4 MSCA Staff Exchange allowances](#)).

The type of relationship between the seconded staff member and the sending organisation (i.e. employment contract, fellowship or other) is NOT relevant as long as:

- it complies with national law
- it complies with internal practices and
- during the secondment it confers legal authority on the sending beneficiary (or associated partner) that enables them to ensure the compliance with the GA obligations.

If this is not the case, the beneficiary (or associated partner) must conclude a contract or an additional agreement which allows this before the secondment takes place.

***Example:** A PhD-candidate may be seconded if they have a contract allowing them to work full-time on the R&I related activities of the action during the secondment under the instructions of the sending beneficiary/associated partner linked to a beneficiary.*

MSCA-SE grant agreements outline additional obligations that beneficiaries must respect to ensure fair working conditions for seconded staff members.

Main obligations towards the staff members:

- Take all measures to implement the principles set out in the Commission Recommendation on the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers¹⁹ and ensure that the seconded staff and all participants involved in the action are aware of them.
- Ensure that the seconded staff members enjoy at the place of secondment at least the same standards and working conditions as those applicable to persons holding a similar position there.
- Assist the seconded staff members in the administrative procedures related to their secondment, such as visa applications.
- Inform the staff members about key elements of the grant.

Beneficiaries must inform seconded staff members of all details concerning the secondment and the research and innovation activities, such as description, conditions, location, and timetable for implementation, the rights and obligations of the beneficiaries.

¹⁹ Commission Recommendation 2005/251/EC of 11 March 2005 on the European Charter for Researchers and on a Code of Conduct for the Recruitment of Researchers (OJ L 75, 22.3.2005, p. 67).

- Ensure that the seconded staff members do not have to bear any costs for the implementation of the action as described in Annex 1 of the GA.

Seconded staff members must NOT be requested to pay tuition fees for their research and innovation training neither from their own funds, nor from the contributions for them (allowances for seconded staff members).

- Provide training as well as the necessary means for implementing of the action (or ensure that this is provided by other participants in the action).
- Ensure that seconded staff members are adequately supervised²⁰ and mentored.
- Ensure that their rights and obligations remain unchanged during the secondment.

This implies that beneficiaries and associated partners must:

- not penalise staff members or hinder their rights due to the participation in the action and
- since the remuneration of seconded staff members is not covered by the grant, continue to pay them as before, according to their national law and internal practices.

Changes in favour of seconded staff members are of course acceptable.

- If appropriate, ensure that the seconded staff members are reintegrated to the beneficiary or associated partner after the secondment, to allow for a transfer of knowledge and maximise the impact of the action.
- Ensure that the seconded staff members are covered by an appropriate medical insurance scheme.
- Ensure that the seconded staff members have the relevant expertise to participate in the action.

The profiles of the staff to be seconded must be in line with the tasks and objectives described in Annex 1 of the GA.

- Comply with the arrangements on intellectual property rights both during the secondment and afterwards, in particular, provide full access on a royalty-free basis for the staff to background and results needed for their activities under the action²¹.
- Ensure that the contributions for seconded staff members are fully used for the benefit of the seconded staff members.

Although they do not need to be explicitly reflected in their employment contract or an equivalent contract, **seconded staff members must comply with the following obligations:**

- Comply with the arrangements related to the intellectual property rights.
- Maintain confidentiality.
- Ensure the visibility of EU funding.

Seconded staff members must acknowledge funding under the MSCA grant in publications, communication, and patent applications.

²⁰ [Marie Skłodowska-Curie actions guidelines on supervision - Publications Office of the EU \(europa.eu\)](#)

²¹ Assistance with intellectual property rights may be obtained via the [IPR Helpdesk](#).

- At the end of the secondment, complete the [evaluation questionnaire](#) and, two years later, complete the [follow-up questionnaire](#) provided by the granting authority.

3.4. MSCA COFUND

In MSCA COFUND, the beneficiary or implementing partners must **recruit the researchers under an employment contract or equivalent direct contract** with comparable benefits and social security coverage, including:

- sickness, parental, unemployment and invalidity benefits
- pension rights and
- benefits for accidents at work and occupational diseases.

An exemption from this rule may be accepted only in cases where national legislation (or equivalent internal rules of an international organisation or EU body, including IEROs) prohibit this possibility, and in any case, subject to the prior agreement of the granting authority.

When an employment contract or an equivalent direct contract cannot be provided, beneficiaries or implementing partners may, exceptionally and subject to the granting authority's prior agreement, offer a fixed-amount fellowship with minimum social security coverage, including:

- sickness, parental and invalidity benefits and
- benefits for accidents at work and occupational diseases.

In this case, the COFUND allowance will be reduced by 50%. The social security coverage must be guaranteed for the entire recruitment of the researchers and during secondments.

The beneficiaries or implementing partners must always recruit the researchers directly. Recruitments via intermediaries such as temporary work agencies are NOT allowed.

Researchers must, in principle, be recruited on a **full-time basis** for a **minimum of 3 months**.

The beneficiary may not claim costs for contracts shorter than 3 months. This requirement is linked to the duration of the contract and NOT to the actual duration of the research training activity. If the contract is set out for a longer duration, but the training is interrupted within the first three months for reasons not linked to the beneficiary, for instance because the researcher resigns, the costs may still be claimed.

Requests for **part-time employment** may only be accepted in agreement with the supervisor and beneficiary and with prior approval by the granting authority.


Researchers may request part-time employment for **personal and family reasons**. Part-time work for professional reasons may be requested by COFUND postdoctoral researchers only²² to pursue supplementary activities, such as creating a company, pursuing another research project, or engaging in advanced studies not related to the MSCA grant, in any case without jeopardizing the researcher's training activities funded under COFUND.

Part-time employment must be limited to a maximum of 50% of the time spent by a researcher under the action. An exemption from the maximum of 50% part-time limit may be exceptionally granted for serious medical reasons which affect the researcher's capacity to implement the action as planned.

²² Part-time work may not be requested in order to participate in another MSCA grant at the same time

Complementary skills training, such as teaching as part of the research training, is possible without requesting a part-time employment but must NOT jeopardise the research training activities.

While it is not possible to request part-time employment for professional reasons in case of doctoral programmes, beneficiaries may, in exceptional cases, request an **interruption of the employment**. If the granting authority agrees, beforehand and in writing, there is no need for an amendment or GA suspension. In this case, the beneficiary should simply NOT declare the months where a researcher did not work. Interruption of employment may also be requested (under the same conditions) for personal or family reasons for doctoral and postdoctoral programmes.

 If the beneficiary or implementing partners do not comply with their obligations to provide researchers with an employment contract (unless one of the exceptions above is applicable) or to recruit researchers on a full-time basis (unless part-time has been accepted) the related costs will not be considered as eligible and will be rejected. For more details, see [Article 6.2 HE Unit MGA](#) and [section 5.5 COFUND allowances below](#).

The MSCA-COFUND grant agreement outlines the **additional obligations** that beneficiaries and implementing partners must respect to guarantee objective recruitment procedures and ensure fair working conditions for researchers.

Main obligations towards the researchers:

- Take all measures to implement the principles set out in the Commission Recommendation on the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers²³ and ensure that the researchers and all participants involved in the action are aware of them.
- Ensure that the researchers enjoy at the place of the implementation at least the same standards and working conditions²⁴ as those applicable to local researchers holding a similar position.
- Inform the researchers about key elements of the grant.

Beneficiaries/implementing partners must provide researchers with information on:

- basic facts about the Marie Skłodowska-Curie actions, to make the researchers aware that they are MSCA fellows, including:
 - the researchers' rights and obligations and
 - where to look for further information ([MSCA website](#), [Funding & Tenders Portal](#), [Marie Curie Alumni Association \(MCAA\)](#), etc.
- details of the implementation of the specific action in question such as planned secondments, events and
- the beneficiary's and implementation partners rights and obligations towards researchers, including whom they have appointed to supervise them for the duration of the research training activities as well as during secondments with other beneficiaries/implementing partners and partner organisations.

Moreover, the employment contract, equivalent direct contract, or fixed-amount-fellowship agreement contract must clearly state:

²³ Commission Recommendation 2005/251/EC of 11 March 2005 on the European Charter for Researchers and on a Code of Conduct for the Recruitment of Researchers (OJ L 75, 22.3.2005, p. 67).

²⁴ Working conditions do not include the remuneration of the recruited researchers.

- the name of the supervisor(s) for the research training activities and the starting date of research training activities under the action and their duration
- the allowances that the researcher is entitled to receive and, if they are paid in a currency other than the euro, the exchange rate.

The employment contract may state the total annual salary as long as it is possible to determine the monthly salary, for example by dividing the annual salary by 12.

- Assist the researchers in the administrative procedures related to their recruitment, such as helping with visa or preparing the career development plan²⁵.
- Comply with the arrangements on intellectual property rights, both during implementation of the action and afterwards, in particular provide full access on a royalty-free basis, for the researchers to background and results needed for their activities under the action²⁶.
- Ensure that the researchers do NOT have to bear any costs for the implementation of the action as described in Annex 1 of the GA.

Recruited researchers may NOT be requested to pay visa-related fees, residence permit fees or tuition fees for their research training and/or PhD degree programme such as student registration, access to student services, teaching, supervision, examination and graduation, neither from their own funds, nor from the contributions for them (COFUND allowance).

- Provide training as well as the necessary means for implementing the action (or ensure that this is provided by other participants in the action).

If the granting authority finds that the beneficiary/implementing partner is not supporting the research training activities in line with Annex 1 of the GA, it may reduce the grant.

- Ensure that the researchers are adequately supervised²⁷ and receive appropriate career guidance.
- Ensure that a personalised career development plan is established, support its implementation and update it in view of the needs of the researchers.
- Ensure an appropriate exposure to the non-academic sector, if applicable.
- Ensure that secondments are limited to a maximum of one third of the actual months spent implementing the research training activities under the action or, if applicable, of the duration of the outgoing phase (i.e. the person-months for the researcher).

Other obligations related to the recruitment procedure:

- Advertise and publish vacancies internationally.

Beneficiaries/implementing partners must publish vacancies as widely as possible, including on the [EURAXESS Jobs Portal](#). They may also use their networks to ensure the widest possible dissemination of vacancies and information about the application process.

²⁵ Assistance with relocating researchers can be obtained via [EURAXESS Services](#).

²⁶ Assistance with intellectual property rights may be obtained via the [IPR Helpdesk](#).

²⁷ [Marie Skłodowska-Curie actions guidelines on supervision - Publications Office of the EU \(europa.eu\)](#)

- Follow an open, transparent, impartial and equitable recruitment procedure which is merit based, taking into account potential for their professional development and promoting equal access for women and men.

The committees selecting researchers must be composed of members having diverse expertise, an adequate gender balance, from different countries and with appropriate experience to assess the candidates.

- Ensure that no conflict of interest exists in or arises from the recruitment by refraining from any action that may compromise the impartial and objective performance of recruitment duties.

A conflict of interest covers both personal and professional conflicts.

'Personal conflict of interest' refers to any situation where the impartial and objective judgment is compromised for reasons relating to economic interests, political or national affinity, family, personal life (*e.g. family or emotional ties*) or any other shared interest.

'Professional conflict' of interest covers any situation in which previous or ongoing professional activities of the beneficiaries/implementing partners affect the impartial and objective recruitment procedures.

In addition to the beneficiaries'/implementing partners' obligations, the **recruited researchers must comply with the following obligations** throughout the course of their fellowship:

- Work exclusively on the research training activities under the action, unless part-time for professional reasons is allowed and has been approved.

Any supplementary professional activities require either the shift to a part-time implementation of the fellowship (for postdoctoral programmes only) or an interruption of the fellowship (for doctoral and postdoctoral programmes).

However, transferable skills training, such as peer-review of a journal article or a presentation, is allowed if it does not jeopardize the implementation of the action and no amendment is required. Teaching is also permitted on the same condition, as long as it is described in Annex 1 of the GA.

This also means that a researcher may NOT hold two MSCA grants at the same time.

- Inform the beneficiary/implementing partner as soon as possible of any events or circumstances likely to affect the GA such as, significant changes to their career development plan or personal circumstances affecting the planned activities.
- Comply with the arrangements related to the intellectual property rights.
- Maintain confidentiality.
- Ensure the visibility of EU funding.

Researchers must acknowledge funding under the MSCA grant in publications, communications and patent applications.

- Where applicable, carry out mandatory 12 months return period at the premises of the beneficiary/recruiting implementing partner (for MSCA-COFUND Postdoctoral Programmes).
- At the end of the training, complete the [evaluation questionnaire](#) and, two years later, complete the [follow-up questionnaire](#) provided by the granting authority.

4. Continuous reporting and periodic reporting

Throughout the life cycle of the project implementation, MSCA beneficiaries must comply with a number of reporting obligations (directly in the Funding & Tenders Portal Grant Management System).

In particular, they must continuously show progress on the implementation of their projects by, for example, uploading deliverables and submitting and updating their mobility declarations ('continuous reporting'). In addition, they are expected to report at the end of regular reporting periods (set out in the GA), in order to request payments ('periodic reporting').

As part of the **continuous reporting**, beneficiaries must submit the following deliverables:

- Establish a supervisory board of the network (only in MSCA-DN).
- A progress report, within 30 days after one year from the starting date of the action (only for MSCA-DN and MSCA-SE).
- Organisation of a mid-term meeting, between the participating organisations and the granting authority (not applicable to MSCA-PF)/a mid-term report in MSCA-SE.
- Fill out the mobility declaration(s), within 20 days after the recruitment of each researcher/start of the research training activities/secondment of a staff member and updated, if needed.
- A career development plan²⁸, before the mid-term meeting in MSCA-DN/not later than 6 months after the project's start in MSCA-PF/towards the end of the action in MSCA-COFUND (not applicable to MSCA-SE).
- Evaluation questionnaire(s), completed by recruited researchers/seconded staff members and submitted at the end of the research training activity/after the last secondment in MSCA-SE; a follow-up questionnaire submitted two years later.
- A data management plan, at mid-term/within the first 6 months in MSCA-PF and MSCA-SE and an update towards the end of the project, if needed.

Periodic reports are standard and include a technical part and a financial part (the former includes an overview of the action implementation, the latter includes the financial statements of beneficiaries).

The **financial statements** are largely automated, based on the researcher-months encoded by the beneficiaries in the mobility declarations.

It is therefore essential that the **mobility declarations** ('Mobility' tab) are correctly encoded and submitted in time. The system will only take into account 'submitted' mobility declarations for the generation of the financial statements.

The mobility declarations must be updated by beneficiaries to reflect all periods of research and training activity, secondments and any periods of suspension, interruption, part-time work, long-term leaves, split stay secondments²⁹, etc — *i.e. any information that can affect the calculation of the number of units for the financial statement.*

Any period of part-time or fellowship suspensions should be encoded in the mobility declaration and any periods of absence of more than 30 consecutive days must be reflected in a suspension of the fellowship (via the encoding of 0% work in the MD).


²⁸ In MSCA-DN and MSCA-COFUND, a document describing how the individual Career Development Plans have been established (listing also the researchers for whom such plans have been put in place)


²⁹ This is applicable to secondments in MSCA-SE only.

In MSCA-DN and MSCA-PF if a new contract is provided to the recruited researcher(s) or if family obligations are acquired during the action implementation, a new mobility declaration must be submitted for the same researcher.

In the case of the special needs allowance, there is no automation in the calculation of the number of units based on the mobility declaration and consequently there is no need to encode/submit a new mobility declaration. The special needs are declared in the mobility declaration at the level of person data -> the researcher.

Be aware that some changes also require a **formal amendment** of the GA (*e.g. change of family situation, periods of suspension or part-time work, which impact the end date of the project*).

 In order to **avoid blocking in the IT system/incorrect calculations**, you must make sure that BOTH the mobility declaration and ALL amendments needed are completed **well before the reporting period ends**.

 For more information on the mobility declarations see the dedicated IT How to page [Funding & Tenders Portal > Mobility Declaration](#).

5. Eligibility of unit contributions

Unit grants are calculated by **multiplying** the number of **eligible units** (i.e. months spent by the researchers on research training activities or by seconded staff members on research and innovation activities; so-called 'person-months' or 'researcher-months') **times** the applicable **amount per unit** — for each category of contribution.

In practice, the declaration of costs for MSCA grants is almost completely automatized. Beneficiaries must indicate the number of implemented person-months for the recruited researchers/seconed staff members via the mobility declaration and the costs are then automatically calculated by the IT system (*see above*).

To be **eligible**, the units must be:

- units eligible under one of the budget categories (category of contributions)
- units implemented within the action duration
- number of units necessary for the implementation of the action
- number of units identifiable and verifiable, in particular supported by records and documentation.

Depending on the type of MSCA action, there are different categories of unit contributions, with varying amounts and different eligibility conditions (*see below*).

The burden of proof for eligibility is on the beneficiaries. They must be able to show, by providing records and supporting evidence, that the number of person-months declared are eligible and were actually used for the action, see [Article 20 HE Unit MGA](#). The actual costs of the work are not relevant, but compliance with the eligibility rules may be subject to a check or audit by the granting authority (*see Article 25 HE Unit MGA*).

Amounts to be paid to researchers or seconded staff members in other currencies must be converted into euro as follows:

- if a daily rate is published in the C series of the Official Journal of the European Union for the currency in question: amounts must be converted into euro at the average of the daily exchange rates published over the corresponding reporting period, as reported on the [ECB website](#)

- if no daily rate is published: amounts must be converted at the average of the monthly accounting rates over the reporting period, using the currency converter on the Commission's [InforEUR website](#).

For ease of implementation, monthly allowances for the recruited researchers can be calculated using a conservative exchange rate, provided a corrective payment is made to the researchers immediately after the end of the reporting period. This must be clearly explained in the employment contract, an equivalent direct contract, or a fixed-amount-fellowship agreement.

Example: A researcher X is recruited in a country outside the eurozone. The average exchange rate is normally EUR 0.9 but this fluctuates from time to time. To ensure that the researcher receives a regular monthly income and to avoid exchange rate losses, the beneficiary chooses to apply a conservative exchange rate of EUR 0.87 and to make a payment to correct any underpayment at the end of the reporting period. The researcher is fully informed of this procedure at the time of recruitment.

5.1 Limitations on transfers of units

Unit transfers between beneficiaries

In MSCA-DN and MSCA-SE, beneficiaries may **transfer units between themselves**, provided that such transfer does not imply any substantive or important change to the action description as set out in Annex 1 of the GA (see [Article 5.5 HE Unit MGA](#)).

This means that they may in principle redistribute person-months between them, compared to the original planning set out in Annex 2 of the GA, without an amendment if there is no substantial change. But to note that redistributions of person-months will also have an impact on the institutional unit contributions (since those are directly linked to the person-months declared for recruited researchers/seconded staff members; see *details below*).

Redistributions of institutional unit contributions within the consortium should be done via an internal agreement.

In MSCA-DN, when making transfer of units beneficiaries must also remember that no more than 40% of the EU contribution may be allocated to beneficiaries in the same country or to a single international organisation (including IEROs).

In MSCA-PF and MSCA-COFUND, there is NO redistribution of person-months between beneficiaries since they are mono-beneficiary actions.

Best practice: The coordinator should inform the granting authority in advance of any plans to redistribute person-months. The granting authority will help you to determine if an amendment is needed. Changes that only concern internal arrangements within consortium on the redistribution of the management and indirect contribution do NOT however need to be notified to the granting authority.

Examples:

1. MSCA-DN: Beneficiary X was unable to implement six person-months, so the consortium informs REA of a redistribution of these months to beneficiary Y. REA agreed to this, but since beneficiary Y is located in a country where a higher country coefficient correction applies than in the country of beneficiary X, only four and a half months can be transferred to beneficiary Y.

2. MSCA-SE: Beneficiary A plans to second 24 person-months, but can finally only implement 22. At the same time, beneficiary B is able to implement two additional person-months compared to the original planning. In this case, the budget transfer between the beneficiaries is possible without an amendment.

Unit transfers between budget categories

Transfers between budget categories are in principle NOT possible, because all budget categories are linked to the same trigger (person-months declared for the recruited researchers/seconded staff) and it is therefore technically not possible to move budgeted amounts from one budget category to another.

There is, however, some flexibility as regards the use of the unit contributions received for MSCA-DN, MSCA-PF, and MSCA-SE:


- Research, training and networking contribution should be used for the research, training and networking activities foreseen in Annex 1, but unused amounts may be used for other action-related purposes, such as to increase the salary of a researcher, to cover travel and subsistence costs of a staff member (in MSCA-SE only) or, if applicable, to organise additional training activities.
- Management and indirect contribution should be used for the management of the action, but unused amounts may also be used for other action-related purposes, such as to increase the salary of a researcher or to cover travel and subsistence costs of a staff member (in MSCA-SE only), if applicable.

5.2 MSCA-DN allowances

In MSCA-DN, the **unit contributions for recruited researchers** are:

- living allowance
- mobility allowance
- family allowance (if applicable)
- long-term leave and special needs allowances (if applicable).

All categories are linked to the same trigger, i.e. the person-months that the recruited researchers have spent on the implementation of the action.

 The living, mobility and family allowances must be fully incurred by beneficiaries for the benefit of the researchers; this means that to be eligible, they must be fully used for the researchers for whom they are claimed.

The **living allowance** covers, on a monthly basis, the costs for employment with social security coverage, i.e. gross amount, including compulsory deductions under national law, such as employer and employee social security contributions and direct taxes or the fixed-amount fellowship. In this latter case, the living allowance will be halved and the beneficiary must ensure that the doctoral/postdoctoral candidate enjoys minimum social security coverage including sickness, parental and invalidity benefits, and benefits for accidents at work and occupational diseases.

A country correction coefficient applies to the living allowance to ensure equal treatment and purchasing power parity, based on the country correction coefficient list published in the HE Work Programme³⁰. The coefficient is the one applicable to the country of the beneficiary recruiting the researcher. In exceptional cases, where recruited researchers are hosted in a department located in country different than the place of establishment of the beneficiary, the country correction coefficient of the country's hosting department must be applied.

***Example:** If the beneficiary that recruits the researcher is an international organisation with headquarters in country A, but the researcher will be hosted in a branch in country B, the*

³⁰ For the latest information on the amounts and the country correction coefficients, see Table 1: Country correction coefficients of the HE Work Programme (2 2. Marie Skłodowska-Curie Actions) in force at the time of the call.

applicable coefficient will be that of country B. For example, beneficiary EMBL headquartered in DE but the department EBI hosting the researcher is in the NL.

The coefficient normally doesn't change during the action, unless a researcher is employed by another beneficiary in another country during the action (⚠️ formally employed; not just seconded).

The **mobility allowance** covers, on a monthly basis, the costs related to the mobility of recruited researchers, such as travel and accommodation. This allowance covers only personal costs incurred by researchers (as opposed to costs linked to professional activities which are covered under the contribution for research, training and networking).

⚠️ The beneficiary's gross costs amount for researchers' remuneration plus mobility costs must be at least as high as the researcher's allowances set out in Annex 2. Lower costs are considered as underpayment. Social security contributions and taxation under the relevant national law are to be counted as part of the beneficiary's costs for the recruited researchers (gross amount).

The **family allowance** aims to compensate additional costs due to family obligations.

The **recruited researchers must** comply with the following conditions to be eligible:

- for living and mobility allowances:
 - be doctoral candidates, i.e. not already in possession of a doctoral degree at the date of the recruitment.

Researchers who have successfully defended their doctoral thesis but who have not yet formally been awarded the doctoral degree will NOT be considered as doctoral candidates.

'Date of recruitment' means the first day of the employment of a researcher for the purposes of the action (i.e. the starting date indicated in the employment contract/equivalent direct contract). The granting authority may however exceptionally accept a different date, if justified (*e.g. by differences in the employment procedure in the country of recruitment*).

- be enrolled in a doctoral programme leading to the award of a (for joint doctorates: joint, multiple or double) degree in at least one EU Member State or HE associated country³¹.

If the condition of being enrolled in a doctoral programme is not fulfilled, even after the signature of the employment contract, the related unit contributions are NOT eligible. This also applies to cases where the enrolment is refused by a beneficiary after the signature of the employment contract or if a recruited researcher fails their probation period. Beneficiaries should properly inform the recruited researchers of the consequences of failure to meet this condition.

- be recruited under an employment contract or an equivalent direct contract (i.e. other contract with equivalent benefits and social security coverage).
- as a rule, be employed full-time — unless exceptionally part-time employment has been accepted (*see section 3.1 for conditions for part-time*).

³¹ For MSCA-DN JD projects selected under 2021 and 2022 calls, researchers must be enrolled in a doctoral programme leading to the award of a degree in at least two EU Member States or Horizon Europe Associated countries.

For partial months of recruitment, a pro-rata unit contribution of 1/30 will be reimbursed for each day (for ease of implementation, each month is considered to have 30 days).

Example: *If the researcher spent 20 months and 15 days on the project, the calculation for the 15 days is: $15/30 = 0.5$. In this case, the number of person-months resulting from the mobility declaration will be 20.5.*

- work exclusively on the research training activities.

Work outside the action is NOT allowed and in case of breach the unit contributions will be rejected as ineligible by the granting authority (*see section 3 for further explanations on work exclusively for the action*).

- be supported for at least 3 months.

Unit contributions declared for contracts shorter than 3 months will NOT be eligible. This requirement is linked to the duration of the contract and not to the actual duration of the research training activity. If the contract is set out for a longer duration, but the training is interrupted within the first three months for reasons not linked to the beneficiary (*e.g. because the researcher resigns*), the costs may still be claimed.

- comply with the mobility rule: they must not have resided or carried out their main activity (*work, studies, etc*) in the country of the recruiting beneficiary for more than 12 months in the 36 months immediately before their recruitment date — unless as part of a compulsory national service or a procedure for obtaining refugee status under the Geneva Convention³².

For international organisations and EU bodies (including IEROs) , the researchers must not have spent more than 12 months in the 36 months immediately before their recruitment in the same appointing organisation.

Compulsory national service, short stays, such as holidays and time spent by the researchers as part of a procedure for obtaining refugee status under the Geneva Convention, are not taken into account.

In exceptional cases, researchers may be temporarily exempt from the requirement to carry out their work in the country of the recruiting beneficiary for serious medical reasons.

The mobility rule applies only to the first recruitment of a researcher under the action. For instance, it does not apply to beneficiaries or associated partners to which a researcher is sent or seconded afterwards.

- for family allowance:
 - have a family at the date of recruitment or acquired it during the implementation of the action.

Having a family means that the recruited researchers have persons linked to them by (i) marriage, or (ii) a relationship with equivalent status to a marriage recognised by the legislation of the country or region where this relationship was formalised, or (iii) dependent children who are actually being maintained by the researcher.

³² 1951 Refugee Convention and the 1967 Protocol.

The **mobility and family allowances** are due to the researchers for each month worked. Mobility and family allowances can be paid to the researcher in various ways, for example as:

- part of their salary
- flight tickets for private travels, directly purchased or reimbursed by the beneficiary (work-related travels must be paid under category B.1 'Research, training and networking contribution')
- rental costs, directly paid or reimbursed by the beneficiary.

Any form is acceptable, provided that:

- both sides agree
- it is allowed under national law and
- there is no underpayment.

Examples:

1. A researcher decides to rent an apartment of 750 EUR/month. If the beneficiary is willing to sign the rental agreement on behalf of the researcher and the researcher agrees with this form of payment, the beneficiary will use 750 EUR of the total amount mobility and family allowance to pay the rent. The remaining part of the allowances must be paid as part of the salary or in another acceptable form.


2. A researcher intends to travel to their home country for the summer holidays. They request the beneficiary to directly purchase the tickets for them, and the beneficiary agrees to do so. The tickets cost 450 EUR and the beneficiary pays the remaining 150 EUR of the mobility allowance as part of the salary or in another acceptable form.

5.3 MSCA-PF allowances

In MSCA-PF, the **unit contributions for the recruited researcher** are:

- living allowance
- mobility allowance
- family allowance (if applicable)
- long-term leave and special needs allowances (if applicable).

All categories are linked to the same trigger, i.e. person-months that the recruited researcher has spent on the implementation of the action.

 The contributions for the living, mobility and family allowances must be fully incurred by the beneficiary for the benefit of the researcher: this means that to be eligible, they must be fully used for the researcher for whom they are claimed.

The **living allowance** covers, on a monthly basis, the costs for employment with social security coverage, i.e. gross amount, including compulsory deductions under national law, such as employer/employee social security contributions and direct taxes or the fixed-amount fellowship. In this latter case, the living allowance will be halved and the beneficiary must ensure that the doctoral/postdoctoral candidate enjoys minimum social security coverage including sickness, parental and invalidity benefits, and benefits for accidents at work and occupational diseases.

A country correction coefficient applies to the living allowance to ensure equal treatment and purchasing power parity, based on the country correction coefficient list published in

the HE Work Programme³³. The coefficient is the one applicable to the country of the beneficiary. In exceptional cases, where the recruited researcher is hosted in a department located in country different than the place of establishment of the beneficiary, the country correction coefficient of the country's hosting department must be applied.

Example: *If the beneficiary that recruits the researcher is an international organisation with headquarters in country A, but the researcher will be hosted in a branch in country B, the applicable coefficient will be that of country B. For example, beneficiary EMBL headquartered in DE but the department EBI hosting the researcher is in the NL.*

This coefficient normally doesn't change during the action, unless the researcher is employed by another beneficiary in another country during the action (⚠️ formally employed; not just seconded).

In MSCA-PF GF two different country correction coefficients apply:

- for the outgoing phase: the coefficient of the non-EU country where the researcher is hosted (i.e. the country of the associated partner where the outgoing phase takes place)
- for the return phase: the coefficient of the country where the researcher returns to (i.e. the country of the beneficiary).

The **mobility allowance** covers, on a monthly basis, the costs related to the mobility of the recruited researcher, such as travel and accommodation. This allowance covers only personal costs incurred by the researcher (as opposed to costs linked to professional activities which are covered under the contribution for research, training and networking).

⚠️ The beneficiary's gross costs amount for researcher's remuneration plus mobility costs must be at least as high as the researcher's allowances set out in Annex 2. Lower costs are considered as underpayment. Social security contributions and taxation under the relevant national law are to be counted as part of the beneficiary's costs for the recruited researcher (gross amount).

The **family allowance** aims to compensate additional costs due to family obligations.

The **recruited researcher must** comply with the following conditions to be eligible:

- for living and mobility allowances:
 - be a postdoctoral researcher at the date of the call deadline, i.e. in a possession of a doctoral degree.

A researcher who has successfully defended their doctoral thesis but who has not yet formally been awarded the doctoral degree will be considered as postdoctoral researcher. The successful defence must be unconditional without further requirements/corrections that need to be addressed and take place before the call deadline. Supporting documentation may be requested. In such cases, the researcher/beneficiary should be able to provide on request, for example, to the granting authority or to auditors, a formal document from the PhD awarding institution confirming the date of the successful PhD thesis defence.

A medical doctor degree will be accepted only when it corresponds to a doctoral degree or if researchers can demonstrate their appointment in a position that requires doctoral equivalency (*e.g. professorship appointment*). Medical doctor

³³ For the latest information on the amounts and the country correction coefficients, see Table 1: Country correction coefficients of the HE Work Programme (2 2. Marie Skłodowska-Curie Actions) in force at the time of the call.

degrees corresponding to basic medical training as defined in Annex V of Directive 2005/36/EC will not be considered a doctoral degree.

- be recruited under an employment contract or an equivalent direct contract (i.e. other contract with equivalent benefits and social security coverage).
- as a rule, be employed full-time — unless exceptionally part-time employment has been accepted (*see section 3.2 for conditions for part-time*).

When part-time employment for professional reasons is accepted, the beneficiary must ensure reliable time records (*e.g. timesheets*) — either on paper or in a computer-based time recording system.

In the case of part-time employment, costs are reported as pro-rata of the full-time unit contribution.

Example: For one month of 50% part-time employment, 0.5 units should be claimed.

For partial months of recruitment, a pro-rata unit contribution of 1/30 will be reimbursed for each day (for ease of implementation, each month is considered to have 30 days).

Example: If the researcher spent 20 months and 15 days on the project, the calculation for the 15 days is: $15/30 = 0.5$. In this case, the number of person-months resulting from the mobility declaration will be 20.5.

- work exclusively on the research training activities.
- comply with the mobility rule: they must not have resided or carried out the main activity (*work or studies, etc*) in the country of the beneficiary (for European Postdoctoral Fellowships), or the host organisation for the outgoing phase (for MSCA-PF GF) for more than 12 months in the 36 months immediately before the call deadline — unless as part of a compulsory national service or a procedure for obtaining refugee status under the Geneva Convention

For international organisations and EU bodies (including IEROs), the researcher must not have spent more than 12 months in the 36 months immediately before the call deadline, in the same appointing organisation.

Compulsory national service, short stays, such as holidays and time spent by the researcher as part of a procedure for obtaining refugee status under the Geneva Convention, are not taken into account

In exceptional cases, the researcher may be temporarily exempt from the requirement to carry out the work in the country of the beneficiary for serious medical reasons.

- be a national or long-term resident of an EU Member State or HE associated countries, if they are going to a third country (MSCA-PF GF) or they wish to reintegrate in Europe.

'Long-term residence' means a period of legal and continuous residence in EU Member States or HE associated countries of at least five consecutive years. Temporary periods in other countries can still count towards the period of residence in EU or AC, provided they are shorter than six consecutive months and do not exceed in total 10 months within this period.

A researcher wishing to reintegrate from a third country must either be based in a third country at the call deadline or have moved directly from a third country to an EU Member State or HE associated country within the last 12 months before the call deadline.

- at the call deadline, have a maximum of eight years (full-time equivalent) experience in research, measured from the date of award of the doctoral degree.

Years of experience outside research and career breaks such as parental leave do NOT count towards the amount of research experience.

For a national or long-term resident of an EU Member State or HE associated country who wishes to reintegrate to pursue their research career in an EU Member State or HE associated country, years of experience in research in third countries are NOT considered in the above maximum.

- for family allowance:
 - have a family at the date of the call deadline or acquired it during the duration of the action.

Having a family means that the recruited researcher has persons linked to them by (i) marriage, or (ii) a relationship with equivalent status to a marriage recognised by the legislation of the country or region where this relationship was formalised; or (iii) dependent children who are actually being maintained by the researcher.

The **mobility and family allowances** are due to the researchers for each month worked. Mobility and family allowances can be paid to the researcher in various ways, for example as:

- part of their salary
- flight tickets for private travels, directly purchased or reimbursed by the beneficiary (work-related travels must be paid under category B.1 'Research, training and networking contribution')
- rental costs, directly paid or reimbursed by the beneficiary.

Any form is acceptable, provided that:


- both sides agree
- it is allowed under national law and
- there is no underpayment.

5.4 MSCA-SE allowances

In MSCA-SE, the **unit contributions for the seconded staff** are:

- top-up allowance
- special needs allowance (if applicable).

All categories are linked to the same trigger, i.e. the person-months that the seconded staff have spent on their secondments.

 The top-up allowance must be fully used for seconded staff; this means that to be eligible, it must be fully used for the staff members for whom it is claimed.

The top-up allowance covers the travel, accommodation and subsistence costs of the staff during the secondment.

The top up allowance may be:

- paid directly to the seconded staff member in advance or via different instalments or
- managed centrally by the beneficiary according to the specific needs of the secondment.

The **seconded staff members must** comply with the following conditions to be eligible:

- at the date of secondment be one of the following:
 - a doctoral candidate not in a possession of a doctoral degree
 - a postdoctoral researcher in possession of a doctoral degree (i.e. have a successfully defended doctoral thesis, even if the doctoral degree has yet to be awarded)
 - administrative, managerial or technical staff supporting research and innovation activities³⁴.

Examples:

1. Ms B, employed by beneficiary B as an accountant, is not eligible for secondment since her tasks are not directly related to support research and innovation activities.

2. Mr Y, employed by beneficiary/partner organisation Y and carrying out secretarial tasks, is not eligible for secondment because he is not directly involved in research and innovation activities.

3. Mr Y is registered as master student at beneficiary X. Mr Y is not eligible for secondment.

4. Mr Y is a technical staff who has supported research and innovation activities with beneficiary B for at least one month before the secondment. In this case Mr Y is eligible for secondment.

- be actively engaged in or linked to R&I activities for at least one month (full-time equivalent) at the sending institution before the first period of secondment.

Examples:

1. Mr Y is employed by/has a fellowship with/is a registered PhD candidate of beneficiary Y as from 1 January 2021; Mr Y will not be eligible for a secondment from 1 January 2021 but would be eligible for secondment as from 1 February 2021.

2. Ms X is employed 50% part-time by beneficiary X as from 1 January 2021. Ms X will not be eligible for a secondment from 1 February 2021, but would be eligible for secondment as from 1 March 2021.

- be seconded full-time.

For partial months of secondment, a pro-rata unit contribution of 1/30 will be reimbursed for each day (for ease of implementation, each month is considered to have 30 days).

Example: A staff member is seconded from a beneficiary to an associated partner from 12 March to 25 August. The calculation is five months (from 12 March to 11 August) plus 14/30 (for the 14 days from 12 to 25 August). In this case, the number of person-months resulting from the mobility declaration will be 5.47

The **secondments must** also comply with the following conditions to be eligible:

- last at least one month and no longer than 12 months per seconded staff member
- be between different countries

³⁴ This means staff actively involved in the R&I activities of the organisation and they do not have a purely administrative role.

Secondments to and from branches and departments without separate legal personality that are part of legal entities established in an EU Member States or HE associated countries can take place with entities established in any country other than the country where they are physically located and the country of their mother legal entity.

- fall under one of the three categories:
 - for secondments within the EU Member States or HE associated countries: be between different sectors (academic and non-academic), except for interdisciplinary secondments, which are limited to a maximum of 1/3 of the total months spent on research and innovation activities under the action.

'Academic sector' means public or private higher education establishments awarding academic degrees, public or private research organisations³⁵ and International European Research Organisations (IERO).

'Non-academic sector' means any socio-economic actor not included in the academic sector and eligible to participate in the Horizon Europe Programme.

'Interdisciplinarity' means the integration of information, data, techniques, tools, perspectives, concepts or theories from two or more scientific disciplines.
 - for secondments from an EU Member State or HE associated country: be from a beneficiary or associated partner linked to a beneficiary established in an EU Member State or HE associated country to an associated partner established in a non-associated non-EU country or
 - for secondments to an EU Member State or HE associated country: be from an associated partner established in an eligible non-associated non-EU country to a beneficiary or associated partner linked to a beneficiary established in an EU Member State or HE associated country.

For secondments from associated partners linked to a beneficiary, only the sector (academic or non-academic) of the beneficiary is taken into account, i.e. the associated partners linked to the beneficiary will be considered as belonging to the same sector as their beneficiary.

Examples: A and B exchange staff for 12 months within a project. A sends 10 persons to B for one year (i.e. 120 person-months) and B sends the same number to A (also 120 person-months).

1. A is a beneficiary established in an EU Member State or HE associated country and B is an associated partner established in a third country eligible for funding as outlined in the General Annexes to the HE Work Programme. A may claim 240 person-months as eligible costs (120 for its own staff and 120 for the staff seconded by the partner organisation).

2. A is a beneficiary established in an EU Member State or HE associated country and B is an associated partner established in a third country NOT listed in the General Annexes to the HE Work Programme and NOT eligible for funding. A may claim only 120 person-months as eligible costs (120 for its own staff; the person-months of the staff seconded by the associated partner are not eligible).

3. A and B are both beneficiaries established in an EU Member State or HE associated country. They may each claim 120 person-months (for their own staff) provided that secondments are between different sectors (academic and non-academic) or interdisciplinary within the maximum of 1/3 of the total months spent on research and innovation activities under the action.

³⁵ 'Research organisation' means a non-profit organisation that carries out research and/or technological development as its main objective (see [Rules for Legal Entity Validation, LEAR Appointment and Financial Capacity Assessment](#)).

5.5 MSCA-COFUND allowances

In MSCA-COFUND, the **unit contributions for the recruited researchers** are:

- COFUND allowance
- long-term leave and special needs allowances (if applicable).

All categories are linked to the same trigger, i.e. the person-months that the recruited researchers have spent on the implementation of the action.

The **COFUND allowance** contributes to:

- costs of researchers including the remuneration costs under an employment contract or other direct contract with equivalent benefits, including social security coverage, or a fixed-amount fellowship agreement with minimum social security coverage, as well as the researchers mobility-related costs such as travel and accommodation costs and/or
- costs related to the training, research expenses, transfer of knowledge and networking activities of researchers (*e.g. costs for participation in conferences, trips related to work on the action, training or language courses, seminars, lab material, books, library records, publication costs, visa-related/residence permit fees and travel expenses*), as well as costs of managing the action (*e.g. personnel costs for project management*) and indirect costs.

The **recruited researchers must** comply with the following conditions to be eligible:

- for **doctoral programmes**
 - be doctoral candidates, i.e. not already in possession of a doctoral degree at the date of the call deadline of the co-funded programme

Researchers who have successfully defended their doctoral thesis but who have not yet formally been awarded the doctoral degree will NOT be considered as doctoral candidates.
 - be enrolled in a doctoral programme leading to the award of a doctoral degree in at least one EU Member State or HE associated country.
- for **postdoctoral programmes:**
 - be a postdoctoral researcher at the date of the call deadline of the co-funded programme, i.e. in possession of a doctoral degree.

Researchers who have successfully defended their doctoral thesis but who have not yet formally been awarded the doctoral degree will be considered as postdoctoral researchers. The successful defence must be unconditional, without further requirements or corrections and take place before the call deadline. Supporting documentation may be requested.

A medical doctor degree will be accepted only when it corresponds to a doctoral degree or if researchers can demonstrate their appointment in a position that requires doctoral equivalency (*e.g. professorship appointment*). Medical doctor degrees corresponding to basic medical training as defined in Annex V of Directive 2005/36/EC will not be considered a doctoral degree.
 - be nationals or long-term residents of an EU Member State or HE associated country, in case the main part of the research training activities is carried out in a country other than an EU Member State or HE associated country.

'Long-term residence' means a period of legal and continuous residence in EU Member States or HE associated countries of at least five consecutive years. Temporary periods in other countries can still count towards the period of residence in EU or AC, provided they are shorter than six consecutive months and do not exceed in total 10 months within this period.

- comply with the mobility rule: researchers must not have resided or carried out their main activity (*work, studies, etc*) in the country of the recruiting beneficiary or implementing partner for more than 12 months in the 36 months immediately before the deadline of the co-funded programme's call — unless as part of a compulsory national service or a procedure for obtaining refugee status under the Geneva Convention³⁶.

For international organisations and EU bodies (including IEROs) , the researchers must not have spent more than 12 months in the 36 months immediately before the deadline of the co-funded programme's call, in the same recruiting organisation.

Existing programmes with international mobility may deviate from the mobility rule if duly justified in the proposal and then stated in Annex 1. In this case, the mobility rule used in the existing programmes will be evaluated by the independent experts to judge if it is in the spirit of the MSCA mobility rule.

Contributions for researchers who are already permanently employed by the organisation hosting them are not eligible.

Compulsory national service, short stays such as holidays and time spent by the researchers as part of a procedure for obtaining refugee status under the Geneva Convention are not taken into account.

In exceptional cases, the researchers may be temporarily exempt from the requirement to carry out their work in the country of the beneficiary or recruiting implementing partner for serious medical reasons.

- be recruited under an employment contract or an equivalent direct contract (i.e. other contract with equivalent benefits and social security coverage)
- be employed full-time — unless exceptionally part-time employment has been accepted (*see section 3.4 for conditions for part-time*).

In the case of part-time employment, costs are reported as pro-rata of the full-time unit contribution.

Example: *For one month of 50% part-time employment, 0.5 units should be claimed.*

For partial months of recruitment, a pro-rata unit contribution of 1/30 will be reimbursed for each day (for ease of implementation, each month is considered to have 30 days).

Example: *If the researcher spent 20 months and 15 days on the project, the calculation for the 15 days is: $15/30 = 0.5$. In this case, the number of person-months resulting from the mobility declaration will be 20.5.*

- work exclusively on the research training activities carried out under the action
- They may not combine several activities.

³⁶ 1951 Refugee Convention and the 1967 Protocol.

For postdoctoral programmes, researchers can be exempt from this condition if the part-time work is approved by the granting authority (*see section 3.4 MSCA COFUND for further explanations on work exclusively for the action*).

⚠ The beneficiary's gross amount costs for researchers' remuneration plus mobility costs must be at least as high as the corresponding amount set out in the call conditions of the co-funded programme's call. Lower costs are considered as underpayment. Social security contributions and taxation under the relevant national law are to be counted as part of the beneficiary's costs for the recruited researchers (gross amount).

5.6 Institutional unit contributions

Under MSCA-DN, MSCA-PF, and MSCA-SE, beneficiaries are entitled to also receive **institutional contributions** for:

- research, training and networking
- management and indirect costs.

Both categories are linked to the same trigger as the contributions for recruited researchers/seconded staff, i.e. the person-months that the recruited researchers/seconded staff have spent on the implementation of the action.

The **research, training and networking contribution** covers costs related to the training and research expenses of researchers/staff members as well as costs related to the transfer of knowledge and networking activities (*e.g. costs for participation in conferences, trips related to work on the action, training or language courses, seminars, lab material, books, library records, publication costs, visa-related fees, even if incurred before the recruitment date*) as well as:

- MSCA-DN: additional costs arising from each secondment of six months or less, which requires mobility from the place of residence (*e.g. travel and accommodation costs*)
- MSCA-PF: additional costs arising from secondments, non-academic placements and outgoing phase in MSCA-PF GF.

Costs that are usually covered by tuition fees, such as student registration, access to student services, teaching, supervision, examination and graduation are eligible as institutional contributions.

The research, training and networking contribution may NOT be used for hiring additional personnel.

The **management and indirect contribution** covers additional costs incurred by the beneficiary in connection with the action, such as personnel costs for project management and coordination, or indirect costs.

Institutional contributions are directly linked to (and dependent on) the unit contributions for recruited researchers/seconded staff (living allowance, mobility allowance, top-up allowance) and therefore eligible when those are eligible. Institutional contributions cannot be claimed separately from the unit contributions for recruited researchers/seconded staff members.

Institutional unit contributions **may (and should normally) be shared** with:

- In MSCA-DN: associated partners and associated partners linked to a beneficiary that incurred costs for research training activities and/or for hosting secondments

- In MSCA-PF: associated partners linked to a beneficiary that incurred costs for research training activities and associated partners that incurred costs for hosting the outgoing phase in GF, secondments or non-academic placements
- In MSCA-SE: associated partners linked to a beneficiary AND associated partner that incurred costs for hosting secondments
- In MSCA-COFUND: implementing partners that incurred costs for the implementation of a programme AND associated partners that incurred costs for hosting secondments.


If (one of the) beneficiaries already receive an EU **operating grant**³⁷ in the same period, only the management contribution may be claimed, i.e. half of the applicable management and indirect contribution, unless beneficiaries are able to demonstrate full cost separation, i.e. that the operating grant real costs do not cover any real costs of the action.

To demonstrate full cost separation, beneficiaries must fulfil the following conditions:

- the operating grant may NOT cover 100% of the beneficiary's annual budget (i.e. it may not be a full operating grant)
- the beneficiary must use analytical accounting which allows for a cost accounting management with cost allocation keys and cost accounting codes AND must apply these keys and codes to identify and separate the costs (i.e. to allocate them to either the action grant activities or the operating grant activities)
- the beneficiary must record all real costs incurred for the activities that are covered by their operating grant (i.e. personnel, general running costs and other operating costs linked to the work programme of activities) and all real costs incurred for the activities that are covered by the MSCA action grant (including the real indirect costs linked to the MSCA action).

5.7 Special allowances: the long-term leave allowance and the special needs allowance

In MSCA-DN, MSCA-PF and MSCA-COFUND a **long-term leave allowance** can cover costs incurred by beneficiaries in case of researchers' long-term leave, including maternity, paternity, parental, sick or special leave, longer than 30 consecutive days.

 In this case, NO living, mobility or family allowance (MSCA-DN and MSCA-PF) or COFUND allowance (MSCA-COFUND) can be claimed for the researcher concerned (for the months that the long-term leave allowance is claimed).

Examples:

1. If a researcher is absent for 30 consecutive days or less, the living, mobility and family allowances or the COFUND allowance may be charged for this month.
2. If a researcher is absent for 31 consecutive days (or more) due to maternity leave, a long-term leave allowance (i.e. the corresponding long-term leave unit contribution) may be requested as soon as the need arises.

The unit rate of the long-term allowance will be set at a level identical to the sum of the applicable living and mobility allowances for doctoral candidates in MSCA-DN and post-doctoral researchers in MSCA-PF as well as to contribute to the personnel costs incurred by the employer in case of the researcher's leave under MSCA-COFUND.

When claiming their costs, beneficiaries must indicate the duration of the contribution paid by the employer (in person-months) and the share of the whole remuneration costs (in %

³⁷ For the definition, see Article 121(1)(b) of the Financial Regulation No 966/2012: 'operating grant' means direct financial contribution, by way of donation, from the budget in order to finance the functioning of a body which pursues an aim of general EU interest or has an objective forming part of and supporting EU policy.

of the long-term leave allowance) that the employer had to actually cover during that period as required under the applicable national legislation.

Contribution calculation:

*Long-term leave allowance applicable rate * duration in months of the period of leave to be covered * % of long-term leave allowance incurred by the beneficiary.*


Percentage of long-term leave allowance incurred by the beneficiary calculation:

*{The amount of the costs actually incurred by the beneficiary per month/Long-term leave allowance applicable rate} * 100*

If a long-term leave allowance request is accepted by REA, the mobility declaration must be updated and an amendment may be required (usually towards the end of the reporting period or the end of the project), depending on the timing and availability of funds under the action. If the reporting periods do not need to be changed and there are enough funds left to cover the long-term allowance no amendment is necessary.


Beneficiaries must declare that they have incurred additional costs linked to a long-term leave, the duration of the leave and the part of the remuneration not covered by other sources such as social security. Supporting documents to justify the claim will have to be kept on file and be available upon request (*e.g. in case of audit*).

A **special needs allowance** may be requested to contribute to additional costs for the acquisition of special needs items and services for eligible recruited researchers/seconded staff members with disabilities³⁸.

 These special needs items or services must NOT have been funded from another source, such as social security or health insurance.

The special needs allowance rates indicate the overall amount to be received by beneficiaries. Beneficiaries will request one of the applicable rates according to the estimated value of the special needs and declare what type of items/services are needed. The request will be evaluated by the granting authority and, based on this assessment, the requested amount may be accepted in full or in part (or not accepted). Subsequently, an amendment will be processed towards end of reporting period or end of the project.³⁹

The applicable rate to be used is the closest lower rate (i.e. the rate that is still lower than the real special needs expenses). The reason is that this rate is meant as a contribution, not necessarily to fully cover the actual costs of the special needs).

 Note that since expenses for relevant items/services may vary across institutions and countries and may differ from one individual to another, the same item/service might fall under different categories depending on each specific case.

Special needs that cost less than the lowest rate (i.e. less than EUR 3 000) cannot be claimed and may be covered by the institutional contributions or by other funding sources of the beneficiary.

If a special needs allowance request is accepted by REA, the mobility declaration must be updated and an amendment may be required (usually towards the end of the reporting period or the end of the project), depending on the availability of funds under the action. If there are enough funds left to cover the special needs allowance no amendment is necessary.

³⁸ Long-term physical, mental, intellectual or sensory impairments. The impairments must be certified by a competent national authority.

³⁹ When the special needs are known at the beginning of the action, as for Postdoctoral Fellowships where they could be identified at proposal stage, the beneficiary must comply with such requirement at the preparation of the grant agreement stage.

Contribution calculation:

$$\text{Special needs allowance requested unit} * 1/\text{number of months}$$

Example: A beneficiary incurs cost of EUR 20 000 for 10 months for small infrastructure adaptations. The applicable rate will be the closest lower, i.e. EUR 18 500. The monthly rate may be derived as follows: $18\,500 * x * 10 = 18\,500$ (total support needed), where $x = 1/10$, or 0.1 (i.e. 10%); $18\,500 * 0.10 = 1\,850$ (monthly rate), equivalent to dividing 18 500 by 10.

6. Other specific aspects for management of an MSCA project

6.1. Increase of maximum grant amount

Some of the MSCA actions have fixed upper limits for the number of person-months that can be charged in one grant, i.e.:

- for MSCA-DN: maximum 540 person-months
- for MSCA-SE: maximum 360 person-months.

These limits are absolute ceilings for the maximum grant amount.

Moreover, it is a general principle under the EU Financial Regulation Regulation [2018/1046](#) (art 201) that the maximum grant amount of a grant is fixed at grant signature and can therefore normally NOT be raised later on.

In MSCA grants, the maximum grant amount may however be exceptionally increased in the below mentioned limited cases:

- for MSCA-PF, MSCA-DN, and MSCA COFUND: in case a long-term leave allowance or special needs allowance are awarded during the implementation of the fellowship
- for MSCA-PF and MSCA-DN: in case a family allowance is awarded to a researcher who acquires family obligations during the fellowship
- for MSCA-SE: in case a special needs allowance is awarded during the implementation of secondments.

6.2. Transfer of the grant agreement in MSCA-PF

EU grant agreements are usually awarded to projects of specific beneficiaries and transfer of mono-beneficiary agreements are therefore only very exceptionally possible.

In MSCA-PF, they may happen in case a beneficiary is no longer able to fulfil its responsibilities. In this case, and subject to the procedure described in this section, the transfer of the grant agreement to a new beneficiary is usually accepted, in order to avoid penalising the fellow.

Transfers are done as normal in/out amendments (see [Article 41 HE Unit MGA](#)). The beneficiary must request an amendment to add the new entity as new beneficiary and terminate its own participation (directly in the Funding & Tenders Portal Grant Management System).

The request must include the following :

- justification with the reasons why
- updated Annex 1 GA (new host institution, new supervisor, etc)
- updated Annex 2 GA
- declaration of honour signed by the new beneficiary directly in the Portal Amendment tool

- accession form (Annex 3 GA) signed by the new beneficiary directly in the Portal Amendment tool
- additional supporting documents:
 - opinion of the researcher.

The request may be based on any ground linked to the beneficiary and affecting the objectives of the action (i.e. implementing the research training activities).

Example: *Internal reorganisation affecting the implementation of the action; dismantling of the research team involved in the action; departure of the supervisor from the beneficiary's premises; serious conflict between the researcher and the supervisor.*


Personal circumstances of the researcher, such as other professional opportunities, personal or family commitments, are NOT considered valid grounds for transferring the GA to a new beneficiary. These must be addressed by suspending the action or a switch to part-time employment.

The transfer may NOT entail changes to the GA which would call into question the decision to award the grant or breach the principle of equal treatment of applicants.

Therefore, the new beneficiary to which the GA is transferred must fulfil the eligibility conditions and have sufficient operational and financial capacity.

The maximum grant amount/action duration will be adapted to take into account the country correction coefficient of the new beneficiary. If the new beneficiary is in a country with a lower country correction coefficient, the maximum grant amount will be lowered.

As a result of the transfer, the rights and obligations under the GA are transferred from the old beneficiary to the new beneficiary.

 You may NOT go ahead with any transfers before the amendment has been accepted by the granting authority. Transfers without formal amendment may result in the termination of the GA by the granting authority. The former beneficiary remains fully responsible for the project until the granting authority has approved the amendment.

6.3 Maintaining records and other supporting documentation

The record-keeping and documentation rules for MSCA grants are those for simplified unit grants: Beneficiaries must keep appropriate and sufficient evidence to prove the proper implementation of the action and that the number of units declared are correct (see [Article 20 of HE Unit MGA](#)).

This evidence must be verifiable, auditable, and available. It must be correctly kept for at least 5 years after the balance is paid (3 years for grants up to EUR 60 000) – or longer if there are ongoing procedures such as audits, investigations, or litigation. In this case, beneficiaries must keep the evidence until the end of these procedures.

Beneficiaries of MSCA grants are expected to keep the following:

- employment contracts/equivalent direct contract/fixed-fellowship agreements
- proof that:
 - the eligibility conditions for researchers were complied with (e.g. CVs showing the researchers' seniority, copies of diplomas, documents relating to recruitment procedure, etc)
 - researchers actually worked on the action (e.g. lab books, scientific articles, library records)

- the obligations set out in [Annex 5 of the HE Unit MGA](#) were complied with
- the living, mobility and family allowances (including the employer's compulsory social security payments) were fully paid to researchers
- the special needs of the researcher/staff member were certified by a competent national authority
- for long-term leave allowance: the costs incurred by the beneficiary were mandated by the national legislation and for the benefit of the researcher
- for part-time work: time records (*time-sheets, logbooks, counters, etc*).

In addition:

- for MSCA-SE:
 - proof that the secondment was eligible (*e.g. agreement for the secondment, travel documents and/or access rights for the host organisation's premises to show the duration of the secondment, lab books, registration documents, scientific articles, library records to demonstrate engagement in research and innovation activities*)
 - documents linked to the secondments of staff from associated partners
 - ⚠ It is the beneficiary that must keep the documents relating to the seconded staff from associated partners.
- for MSCA-COFUND:
 - evidence showing that all the recruited researchers were selected following an open, transparent, merit-based, impartial and equitable recruitment procedure (and for postdoctoral programmes: with regular selection rounds and international peer review)
 - ⚠ For a programme implemented by implementing partners, it is the beneficiary that must keep the records.

Audits in MSCA actions may be carried out up to 2 years after the final payment. During audits, the beneficiaries must be able to provide the auditors with all necessary information, records and supporting documentation relating to the implementation of the project.

⚠ Unit contributions that are not supported by appropriate and sufficient evidence may be rejected and other measures described in Chapter 5 of the HE Unit MGA may be applied.

Beneficiaries that throw away supporting documents therefore bear the full risk of rejection or recovery of unit contributions by the granting authority.

6.4. Open science: Open access to scientific publications

MSCA projects must follow the same rules regarding open access to scientific publications as other Horizon Europe actions (see [Annex 5 HE Unit MGA](#), [Annex 5 HE General MGA](#) and [EU Grants AGA – Annotated Grant Agreement, Annex 5](#)).

The only exception is that for MSCA projects there is no specific cost eligibility rule imposing that only publication fees in full open access venues for peer-reviewed scientific publications are eligible for reimbursement.

Therefore, institutional contributions can be used for all types of publication fees.

6.5. Joint ownership, transfer and licensing of results

For MSCA-PF, in case of joint ownership of results based on an agreement between the beneficiary and an associated partner based in a third country hosting the researcher, all the IPR-related obligations with regard to results generated during the outgoing phase of the fellowship (including the right to object for the granting authority to transfers of ownership or exclusive licensing) would only apply to the ownership share of the beneficiary.

The agreement must be signed between the beneficiary and the associated partner host organisation to govern the relevant IP aspects related to the work carried out under the action.

The agreement must not contain any provision contrary to the GA and its annexes.