

Marie Skłodowska-Curie Actions Salary in France

▸ Social Contributions

According to the French regulation, the living, mobility, and family allowances are **gross amounts**, which are subject to **social contributions**.

Consequently, the net salary results from deducting all compulsory withholdings such as employer contributions as well as employee contributions:

- The "*coût total employeur*" in French is the "*gross salary*". It corresponds to the total amount given by the European Commission to the host institution.
- The "*salaire brut*" (or "*brut salary*") is the "*gross salary*" **minus the employer contributions**. Generally, this amount is indicated on the employment contract.
- The "*salaire net*" (or "*net salary*") corresponds to the "*brut salary*" **minus the employee contributions**.

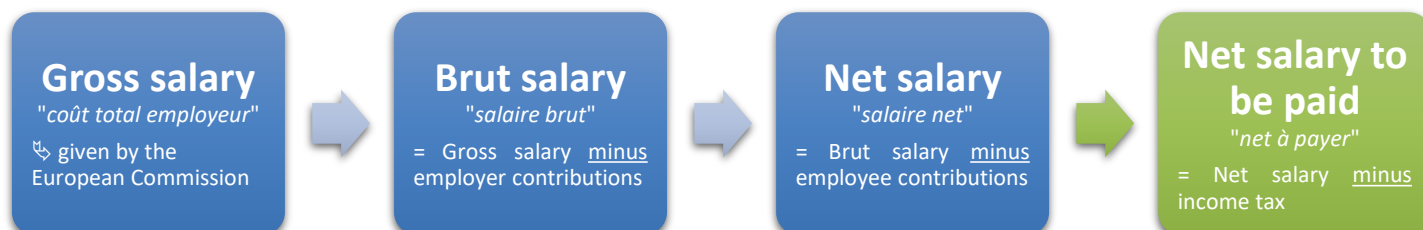
Warning! Employer and employee contributions **vary every year** and are **different** from one organisation to another.

▸ Income tax

As of January 2019, income tax is taken each month from the « *net salary* » before payment on the bank account. The amount of the income tax depends on the total income of your household.

In France, the **mobility allowance is exonerated from income tax**. The « *net salary to be paid* » is indicated on the pay slip and represents what is actually paid on the bank account.

▸ To summarize



Living allowance	Subject to social contributions and income tax
Mobility allowance	Subject to social contributions and exonerated from income tax
Family allowance	Subject to social contributions and income tax

▸ Examples

	Living allowance			Mobility allowance			Family allowance (if applicable)		
	Gross	Brut	Net	Gross	Brut	Net	Gross	Brut	Net
DN	3 957,6€	2 834€	2 278€	600€	427€	343€	660	469€	376€
PF	5 913,12€	4 234€	3 421€	600€	427€	343€	660	469€	376€

Warning! As employer and employee contributions **vary from an organisation to another**, this example will probably not correspond to the amounts you will receive. Indeed, these amounts (brut and Net) are **fictional and rounded figures**, based on Unit Costs from the Work Programme 2021-2022. The net salary is given before the deduction of income tax.

Country correction coefficient for France (2021-2022): 116.4%, integrated in the gross salary.