

Horizon Europe Marie Skłodowska-Curie Actions (from 2024 calls onwards) French Salary Explained

The amounts mentioned in the MSCA work programme in force at the time of the call (applicable unit contributions for recruited researchers) and in your Grant Agreement for the living, mobility, and family allowances are **gross amount including all charges**.

▸ Social Contributions

According to the French regulation, the living, mobility and family allowance are subject to **social contributions** (employee and employer contributions).

Warning! Employer and employee contributions **vary every year** and are **different** from one organisation to another. To know the exact amount of employer and employee contributions applying in your case, we invite you to contact the HR service of your Host Organization.

Consequently, the “*net salary*” (the salary you will receive before deduction of the income tax) results from deducting all compulsory withholdings such as employer contributions as well as employee contributions:

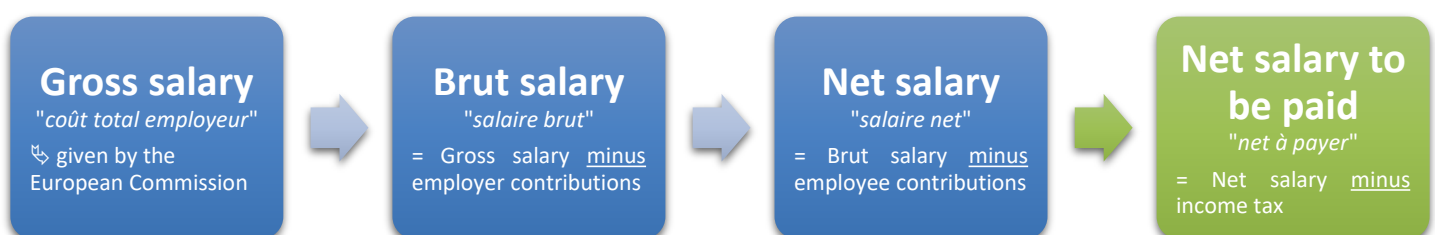
- The “*coût total employeur*” in French is the “*gross salary*”. It corresponds to the total amount given by the European Commission to the host institution (gross amount including all charges).
- The “*salaire brut*” (or “*brut salary*”) is the “*gross salary*” **minus the employer contributions**.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

▸ Income tax

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

In France, the **living and family allowances are subject to income tax but 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



▸ **Liabilities per allowance**

Allowances (gross salary)	Postdoctoral Fellowships	Doctoral Networks	Liability
Living allowance*	7 074,19 €* [*]	4 735, 81 €* [*]	Subject to social contributions and income tax
Mobility allowance	710 €	710 €	Subject to social contributions and exonerated from income tax
Family allowance	660 €	660 €	Subject to social contributions and income tax

** A country correction coefficient applies to the living allowance in order to ensure equal treatment and purchasing power parity for all researchers. This coefficient is the one applicable to the country of the recruiting beneficiary (see Table 1 at the end of the Work Programme in force at the time of the call)*

- *Country correction coefficient for France (2024-2025): 118,1%*
- *For PF: $5\,990 * 118,1\% = 7\,074,19\text{€}$*
- *For DN: $4\,010 * 118,1\% = 4\,735,81\text{€}$*

To have an idea of your expected brut salary, net salary and net salary to be paid we invite you to **contact the EU Grant Office or HR service of your future host organisation.**