

DEDUCTION OF EMPLOYMENT SUBSIDIES

ABOUT THE SUBSIDY DEDUCTION...

As described in the Cost catalogue (chapter 1.2), Project partners in Germany, East Belgium and Wallonia, with subsidised employment contracts **must deduct these subsidies from their staff cost claims**.

- The amount to be deducted is calculated by dividing the subsidy amount by the proportion of hours that have been worked by the employee for the project.
- Beneficiaries are requested to submit (with their first claim statement) a statement of the received public fund for each separate employee of the project.

This document explains **how to calculate and to report on subsidy deductions** in the electronic monitoring system (eMS).

GENERAL PRINCIPLES:

- This procedure is applicable from 1st November 2019,
- Report your subsidy deduction only once a year,
- Report it in the Partner report that covers the month of December ,
- Use the excel 'Subsidy to deduct' for an easier follow-up,
- Use one excel file per employee for the whole project lifetime (with each report information from the past year to be added).

PART 1: Preparing your excel file

In order to ensure a clear and easy follow-up of your subsidy deductions in the eMS, we ask you to use the excel template "Subsidy To Deduct". You can find this template on the EMR website in the "Downloads" section.

This excel file is aimed to gather information from one employee on the whole project period. It is composed of several sheets where information on the claimed hours and the received subsidies can be provided:

- The first sheet is an example to show you how information should be filled and displayed.
- The second one will automatically create an overview on the project level.
- The following ones are to be used for each concerned year.

1. PERSONAL DATA

Only fill this first table once in the sheet "OVERVIEW". Then, it will automatically be copied in the other excel sheets.

PERSONAL DATA						
Name :	Marc BELIN					
Employee number :	515					
Function:	Financial officer					
Name Project partner:	Provincie Limburg					



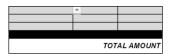
2. LIST OF DEDUCTED AMOUNTS

In order to calculate your deduction amounts, you will have to **insert the required information** on the concerned staff-costs **in the grey cells**. By filling these grey cells, you will automatically see the corresponding amounts to deduct (in the white column "Amount to deduct").

LIST OF DEDUCTED AMOUNTS								STAFF-COST DECLARED IN eMS	
Month	Workpackage	Hours worked for the project	Monthly working hours		Subsidy monthly amount		mount to deduct	Report number	Item Id
4. April	Management	10	151,2	€	1.500,00	€	-99,21	1.1	1.3
4. April	T1	14,4	151,2	₩	1.500,00	€	-142,86	1.1	1.6
5. May	Communication	20	144	₩	1.500,00	€	-208,33	1.1	1.5
6. June	Management	100,8	151,2	€	1.700,00	€	-1.133,33	1.1	1.7
7. July	Management	36	144	€	1.700,00	€	-425,00	1.2	1.4

- Select the concerned month and work package.
- Insert the number of hours worked for the project. The number of hours must be the same as the one filled in your staff-cost lines in eMS (and your time registration system).
- Insert the number of total hours worked by the employee during the selected month.
- Insert the subsidy amount received for that concerned month.
- In the green table ('staff costs declared in eMS'), add the partner report number and item id under which you reported previously the concerned staff costs. This will help making the link between the report staff costs and the deductions.

If you need more lines than available in the table, you can insert new lines **above the black line**. Make sure the formula in the column "Amount to deduct" is well copied in your new line.



3. YEARLY SUBSIDY DEDUCTION:

Once your "LIST OF DEDUCTED AMOUNTS" is filled, the third table "YEARLY SUBSIDY DEDUCTION" will create an overview of the amounts to deduct for the concerned year.

Following the information from this table, you will then be able to create **one deduction line per year and per work package** when reporting in the eMS.

For example,

- for work package <u>Management</u> one deduction line of -4.430,16€
- for work package <u>Communication</u> one deduction line of -433,20€
- for work package <u>T1</u> one deduction line of -142,86€

Workpackage	TO DEDUCT
Management	€ -4.430,16
Communication	€ -433,20
T1	€ -142,86



PART 2: Reporting the subsidy deductions in the eMS

1. YEARLY DECLARATION

Once a year, when you will report on the December period, you will have to declare your subsidy deductions for the whole past year. You will need to create **one deduction line per person and per work package** for the whole year.

How to fill your deduction lines in?

To report your subsidy deduction lines in your <u>Partner report</u>, you must go in the <u>List of Expenditures</u> section and select the "Add Real Cost" button (see illustration below).



- In the field Budgetline : select => Staff costs
- In the field Workpackage: select the work package linked to the deduction amounts you are declaring

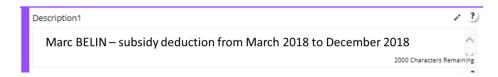


In the fields Invoice Number, Invoice Date, Date of Payment: insert the date of the last day of the concerned year.



- In the field Description 1:
 - insert the full name of the person concerned by the employment subsidies,
 - describe the year linked to the deduction amount. If you are reporting a subsidy deduction for a part of the year, please indicate the concerned months.





■ In the field **Supplier**: write "Subsidy deduction"



In the field Declared Amount: insert your deduction with a negative amount



Supporting documents

To support your calculation in your deduction lines, you will also have to upload:

- the excel file "Subsidy To Deduct" that you prepared for each concerned person in your organisation (see the previous chapter),
- the official statements of the received public fund.

2. CORRECTIONS

Some partners might need to revise previous subsidy deductions in the eMS. In such cases, please prepare the required documents below and send them with your request to : mc.belin@prvlimburg.nl

Required information for corrections:

- a list of the persons in your organisation concerned by subsidy deductions and periods,
- the excel "Subsidy to deduct" completed for the concerned persons and periods,
- the corresponding official statements of the received public fund.