

## 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 is the amount given by the European Commission to the host institution
- The « *salaires brut* » (or « *brut salary* ») is the « *gross salary* » **minus the employer contributions**. This amount is generally mentioned on the employment contract.
- The « *salaires net* » (or « *net salary* ») corresponds to the « *brut salary* » **minus the employee contributions**.
- Employer and employee contributions vary every year.

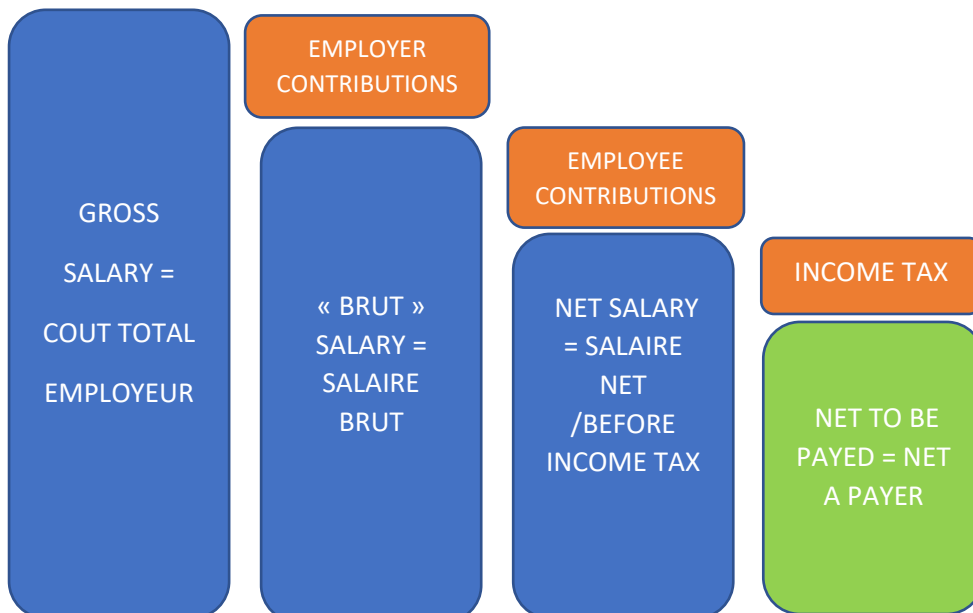
- **Income tax :**

As of January 2019, income tax is taken each month from the « *net salary* » before payment on the bank account (around 10% of the monthly net salary).

In France, the mobility allowance is exonerated from income tax.

The « *net salary to be paid* » is mentioned 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
Family allowance	Subject to social contributions and income tax
Mobility allowance	Subject to social contributions and exonerated from income tax

- **Examples :**

**Indicative rounded figures only**, based on **Unit Costs from the 2018-2020 Work Programme**

Employer and employee contributions **calculated with 2018 rates**

Country correction coefficient for France: 115.7%, integrated in the « *gross salary* »

The « *net salary* » is given **before Income Tax**

	Living Allowance			Mobility Allowance			Family Allowance <b>if applicable</b>		
	Gross	Brut	Net	Gross	Brut	Net	Gross	Brut	Net
<b>ITN</b>	<b>3 783,39 €</b>	2 708,00 €	2 176,00 €	<b>600,00 €</b>	427,00 €	343,00 €	<b>500,00 €</b>	355,00 €	285,00 €
<b>IF</b>	<b>5 646,16 €</b>	4 042,00 €	3 267,00 €	<b>600,00 €</b>	427,00 €	343,00 €	<b>500,00 €</b>	355,00 €	285,00 €