



Budget and salary explanation for MSCA Postdoctoral Fellows (European Fellowship)

As host institution for your MSCA Postdoctoral Fellowship grant, the University of Oslo (UiO) receives EU funding in the form of **fixed unit costs per eligible person month**.

This note explains how the calculation of salary is made for employees with MSCA-PF funding (European Fellowship) at UiO, to show that you will receive the full salary you are entitled to within the framework of the EU Grant Agreement between the EU and UiO.

MSCA-PF budget

The budget from the application form is divided as follows:

Is the Researcher eligible for family allowance? ☒ Yes ☐ No

Duration of fellowship *	Country in which fellowship will take place
24	Norway

	Country Coefficient	Number of Months	Contributions for recruited researchers			Institutional contributions		Total
			Living Allowance	Mobility Allowance	Family Allowance	Research, training and networking costs	Management and indirect costs	
Fellowship	1.356	24	194938.56	17040.00	15840.00	24000.00	15600.00	267418.56
Total			194938.56	17040.00	15840.00	24000.00	15600.00	267418.56

Contributions for recruited researchers

The MSCA-PF grant's *contributions for the recruited researcher* consist of a *living allowance*, a *mobility allowance* and – if you are eligible to receive it – a *family allowance*.

Please note that these allowances are gross amounts, subject to compulsory deductions and taxation as defined by national legislation. Higher-education institutions across Europe have different compensation policies for MSCA fellows. Social security costs and taxation also differ across countries, so the exact amount that will be paid will vary between the MSCA fellows depending on the hosting institution and country.



EU contributions for the recruited researcher (per person month), 2024/2025 rates

Living allowance*: EUR 8,122.44

Mobility allowance: EUR 710

Family allowance: EUR 660 (*if applicable*)

* The rate (EUR 5,990) is multiplied by a Country Correction Coefficient in order to account for relative prices in the host country; for 2024/2025 this coefficient is 1.356 for Norway.

The *contributions for the recruited researcher* are to cover the University of Oslo's expenses related to your employment, including employer's and employee's contributions to social security, pension, employer taxes and other deductions, as well as the gross salary, as further detailed below.

The UiO **gross annual salary** is defined in your employment contract. The salary includes both the **living** and the **mobility** allowances.

MSCA fellows who are entitled to a **family** allowance will sign a *Supplement Agreement: Family Allowance*. UiO will pay the allowance as a taxable, separate monthly amount on top of the regular salary. National statutory deductions for taxation and social security will be made from the gross amount.

Are you entitled to receive an MSCA Family Allowance?

*If the postdoctoral researcher has or acquires family obligations during the action duration, i.e. has persons linked to him/her 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 family allowance must be paid to him/her as well.*

(Horizon Europe Work Programme)

The candidate must provide documentation to the host department/centre of the legal relationship or dependent children, to be kept in the institution's project archive to prove eligibility in the case of an EU audit. In case the family status of the MSCA fellow should change during the fellowship, he/she is to inform the employer without delay to set up or discontinue the payment of family allowance. In 2023/2024, the MSCA family allowance at the UiO amounts to NOK 6,500 (gross per month). This amount is subject to fluctuations in the exchange rate.

Salary calculation

The UiO will ensure that your salary is at least equal to that of our national employees. Your host department/centre will bear the costs should the actual employment costs be higher than the EU contributions (most notably in the case of fluctuating exchange rates, see more below).

The calculation of your salary, based on your budgeted income level and exchange rate (EUR/NOK), is given in the UiO's *MSCA Salary Assessment Chart*, which is attached to the *Researcher Agreement* signed between the MSCA fellow and the host department/centre.

From the EU contributions (living and mobility allowance), obligatory deductions for state employees are made for (a) a pension fee of 8.6 per cent and (b) a national insurance contribution tax of 14.1 per cent. The



remaining contribution will constitute your gross salary, as defined in your employment contract. A holiday remuneration of 12 per cent is set aside (which is repaid to you in the month of June the following year), as well as a pension fee of 2 per cent.

You will pay regular income taxes on your gross salary. The tax rate is typically around 30 per cent, depending on personal and financial circumstances.¹ Please note that before you receive a Norwegian ID number and tax deduction card, the UiO will withhold 50 per cent of your monthly gross salary for tax purposes, but the excess amount will be reimbursed after your tax card has been issued.

An example of the monthly employer costs and the gross vs. net monthly salary is given in the below table.

Personnel costs, e.g. Gross annual salary 604,900	Employee salary, e.g. with 30 % taxation:
50,375 Gross salary	50,375 Gross salary
6,045 Holiday pay 12 %	1,008 Pension fee 2 %
4,332 Pension fee 8.6 %	14,810 Tax 30 %
8,566 Insurance contribution tax 14.1 %	34,557 Net salary*
69,318 Grand total	* The net salary remitted to your bank account is determined by your taxation rate

Example of employer costs and employee salary per month in NOK. Rates valid as of 01.06.2025. In the example of employee salary, family allowance is not included.

Variable factors

Due to variable factors, such as fluctuating exchange rates and annual leave, the budget as listed in the *Salary Assessment Chart* might not be at a break-even point at the start of the project.

The UiO recommends using an exchange rate close to today's level when budgeting MSCA salary. At the end of the project, the host department/centre will document actual personnel costs based on the *average exchange rate* from the European Central Bank in the project period (24 months), in accordance with EU rules.

During and at the end of your project, the UiO's total personnel costs in NOK will be compared with the EU contribution on the average exchange rate in the period, to verify that you have received what you are entitled to. If this comparison shows that you have not received the full amount, a balance payment will be made. If the comparison shows that the UiO's total personnel costs are higher than the EU contribution, no action will be taken.

The UiO would like to minimize the need of a balance payment after the project period. As an MSCA fellow you may therefore receive a higher salary than your colleagues in the case of a favourable exchange rate.

¹ For more about taxation and link to a tax calculator, see the UiO's [International Staff Mobility Office \(ISMO\) website](#).



Institutional unit contributions (operational costs and overheads)

In addition to the *Contributions for the recruited researcher* explained above, the MSCA-PF grant consist of so-called *Institutional unit contributions*. These are to cover two types of expenses:

The *Research, Training, and Networking Contributions* category (EUR 1,000 per month) is to cover your project's operational costs, such as work-related travel, secondment, special software, research data collection/processing, and conference fees. Funding will be available in a project account where all costs will be debited during the project period. The financial project controller of your host department/centre will create the internal account and provide you with the reference number.

The *Management and Indirect Contributions* category (EUR 650 per month) is to cover the UiO's general costs, such as office PC/laptop, phone, printer, software and IT services as well as office rent, electricity and heating. This cost category is left to the full discretion of the host department/centre.