### Important notice: Living allowance

**NOTE:** The living allowance is a gross EU contribution to the salary costs of the researcher. Consequently, the net salary results from deducting all compulsory (employer/employee) social security contributions as well as direct taxes (e.g. income tax) from the gross amounts. The host beneficiary may pay a top-up to the eligible researchers from another budget source in order to complement this contribution. The rate indicated above is for researchers devoting themselves to their project on a full-time basis.

### Important notice: Mobility & Family allowances

**NOTE:** The mobility and family allowances are fixed amounts, regardless of the country of recruitment, and may be taxable depending on the country in question.