



**Schola Europaea**

Office of the Secretary-General

General Secretariat

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## **Rationalisation in the calculation of salaries of seconded staff**

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BSGEE – Rue de la Science 23, 1040 Brussels

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## 1. Background

In 2017, an external study was commissioned by the Office of the Secretary General (OSG) in preparation for the implementation of a new financial governance structure in the European Schools (PWC – 2017). This study included recommendations in the area of preparation and payment of salaries of seconded staff and suggested that a more consistent approach could be found across schools. It also suggested that simplification measures could be found in this process, as well as economies of scale.

Against this background, and after having adopted a set of common interpretations of national salary slips, the Board of Governors gave a mandate to the Office of the Secretary General in December 2019 (Ref: 2019-10-D-27-en-2) to come with concrete proposals regarding:

- The rationalization of the calculation of salaries of seconded staff and the elimination of unnecessary administrative burden in that process. In particular, two areas should be analyzed:
  - The effective application of articles 19 and 49 of the Regulation for Seconded Staff regarding the submission of national salary slips to the schools, and
  - The rationalization of the calculation of the differential allowance either by bringing the national tax to '0' or alternative options
- The replacement of the software which is currently used for the calculation and management of salaries of seconded staff (PERSEE/CIPAL)

Proposals should be discussed in the context of the Seconded staff working group, which will be chaired by the Head of Unit for Human Resources, and with the participation of the Head of Unit for Accountancy of the OSG, and will be presented to the next Budgetary Committee in March 2020 and Board of Governors in April 2020.

## 2. Follow up

The Seconded staff working group has met on two occasions since the Board of Governors meeting of December 2019 to discuss different alternatives and to come up with concrete proposals. The following two aspects were discussed:

### 2.1. The regular transmission of national salary slips to the schools' directors (Articles 19 and 49 of the Regulation for Seconded Staff)

The Regulation for Seconded Staff includes a double obligation to regularly submit national salary slips. Both staff (Article 19) and national delegations (Article 49) have this obligation. As a result, the transmission of national salary slips to the schools' directors is not systematic and results in unnecessary administrative burden for the schools.

The working group concluded that the transmission of national salary slips should be the responsibility of the member of seconded staff alone, as they are best placed and have a clear interest in doing so punctually. Transmission should be done at least once a year (salary slip applicable for the month of August) and whenever there is a modification to the latest salary slip which was transmitted to the school. This represents a significant simplification with respect to the current situation where salary slips have to be transmitted every month by the national delegations and the European salary calculated monthly.

The working group also discussed possible measures to be foreseen if such an obligation is not fulfilled by the member of seconded staff and concluded that:

- If the salary slip applicable for the month of August is not duly submitted three months after the deadline of end September, the school will recalculate the European complement by bringing the national tax to '0'.
- If the salary slip applicable for the month of August is not duly submitted six months after the deadline, the European complement will be brought down to '0'.
- If a relevant modification to the national salary slip is not transmitted, the retroactive corrections will be applied and the disciplinary measures foreseen in article 75 can be applied

The relevant modifications to the Regulation for seconded staff are included in annex I to this document.

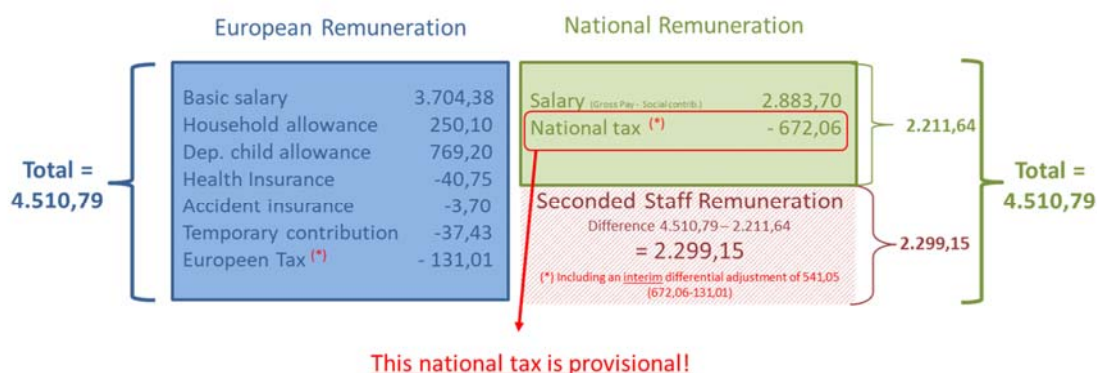
## **2.2. The Calculation of salaries and of the provisional differential allowance**

Currently, the method to be applied in the initial calculation of the European complement foreseen in Article 49 of the Regulation for Seconded Staff and is based on:

*“the difference between the remuneration provided for in these Regulations and the exchange value of all national emoluments, minus compulsory social security deductions”.*

This calculation takes into account taxes levied on the national salaries and those which are applied under this regulation, thus providing for a first provisional calculation of the differential allowance. Chart 1 illustrates with an example how the calculation of salaries of seconded staff works in practice.

Chart 1: Example of calculation of a salary for seconded staff and provisional differential allowance



The final calculation of the differential allowance, once the tax documents are submitted, results in 70% of the seconded staff having to reimburse amounts to the schools. In turn, this brings about frustration for staff and a huge administrative burden on the schools trying to recuperate significant sums from members of staff, some 1.2 million EURO per year.

The seconded staff working group analyzed three possible scenarios in view of finding solutions:

a) *Setting the National tax to '0'*

This option was presented to the Board of Governors in December 2019 and offers two advantages: it is simple to apply and results virtually in every case in a positive result for the member of seconded staff when the final differential allowance calculation is done.

However, reservations were expressed by some delegations as a number of members of staff coming from member states with higher national salaries would undergo substantial temporary losses of monthly income.

In a context where the Board of Governors recently approved a number of measures to increase the attractiveness of teaching positions in the European schools, the working group considered that this scenario was not appropriate.

b) *Setting the national tax to a fixed amount for all nationalities*

Scenario b) consists of applying a fixed amount of national tax to all members of seconded staff in view of reducing as much as possible the number cases where the final differential allowance calculation is negative for the staff. Calculations were performed by using the overall average national tax currently paid by seconded staff.

The result of this calculation was one where those who pay more national taxes would see their monthly salary reduced, but those with lower national taxes would have their monthly salaries artificially increased. The latter would therefore be more likely to have their final differential allowance resulting in a negative amount for the staff. The final outcome would

therefore be a similar overall number of negative differential allowances, although clearly penalizing those members of staff with lower national taxes.

The working group considered that scenario b) was not appropriate either.

*c) Reducing the national tax in the same proportion for all nationalities (20%)*

The third scenario which was analyzed by the working group consists of reducing the national tax by the same proportion for all members of seconded staff (20%). The objective of this approach is to limit as much as possible the temporary monthly reduction in salaries while ensuring equal treatment and to reduce as much as possible the overall number of cases where the final differential allowance is negative for the member of the staff. The result of this method is:

- the temporary reduction in monthly salaries would be of 140 EURO on average, as compared to 700 EURO under scenario a).
- The average final differential allowance would be +809 EURO for the members of seconded staff, as compared to +7 532 EURO under scenario a), and – 872 EURO under current conditions
- The proportion of staff with a final differential allowance which is positive would be 72%, as compared to 30% in current conditions and 96% under scenario a).

The following table presents an overview of the three scenarios and of the current situation.

*Table 1: Comparison of three scenarios analyzed by the working group ‘Seconded Staff’ with current situation.*

	Current	Alternative 1 (IN@0)		Alternative 2 (Lump-sum)		Alternative 3 (Proportional 80%)	
		Euro	≠	Euro	≠	Euro	≠
<b>European Supplement</b> <i>(Monthly)</i>	4.193,50	3.493,21	-700,30	4.193,50	0,00	4.053,44	-140,06
<b>Final adjustment calculation</b> <i>(Annual)</i>	-871,67	7.531,90		-871,67		809,05	
<b>% Reimbursement</b>	70%	4%		61%		28%	
<b>% Repayment</b>	30%	96%		39%		72%	

In conclusion, and after having analyzed in detail the aforementioned scenarios, the working group recommended to support scenario c) which is the most favorable.

The working group also agreed that appropriate information should be provided to all members of seconded staff on their rights and obligations. In this regard, every school ought to organize information sessions at the beginning of each school year where clear information is provided to seconded staff on the method of calculating their monthly salaries and the differential allowance, as foreseen in Articles 19 and 49 of the Regulations for Members of the Seconded Staff of the European Schools.

### **3. The Joint Board of Inspectors**

The Joint Board of Inspectors analyzed the proposals resulting from the discussions in the working group for seconded staff and gave a positive opinion (2020-01-D-38-fr-1).

### **4. The Budget Committee**

The Budgetary Committee expressed a favourable opinion on the proposed amendments to Articles 19, 49 and 73 of the Regulations for Members of the Seconded Staff. The Netherlands and the EC were still entering reservations at this stage. The Committee invited the OSG to incorporate into the document the possibility of review of implementation in two years' time. The amended document would be presented to the Board of Governors for approval.

### **5. The Board of Governors**

The Board of Governors is hereby invited to give a favorable opinion to the two recommendations from the working group seconded staff, namely:

- To attribute the responsibility of transmitting national salary slips to the seconded staff only for every salary applicable for the month of August and whenever there are modifications impacting on the national emoluments
- To reduce by 20% the national tax when calculating the monthly salaries of seconded staff

In sum, to give a positive opinion to the modifications in the Regulation for Seconded Staff as presented in Annex I.

The Board of Governors is invited to request a review of this new method two years after its implementation, on September 1<sup>st</sup> 2020.

- Annex I: Proposed modifications to the Regulation for Seconded staff  
Annex II: Minutes of meetings of working group seconded staff  
Annex III: Statistical annexes



## **Rationalisation of calculation of salaries of members of the Seconded Staff of the European Schools**

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Proposed revision of Articles 19, 49 and 73 of the Regulations for Members of the Seconded Staff  
Meeting of the 'Seconded Staff' Working Group on 6 February 2020

## Context

In the context of the issue of rationalisation of calculation of the salaries of members of the Seconded Staff, it emerged that calculation of the provisional salary:

- ❖ depends on systematic monthly transmission of national salary slips by the national authorities (Article 49.2)
  - ⇒ 18 Member States out of 28 comply and 4 out of 28 comply only partially
- ❖ seconded staff are also under an obligation to provide all documentation relevant to their rights and obligations (Article 19)
- ❖ despite this, the schools' accountants often do not receive the necessary documents and have to conduct searches, meaning that they waste valuable time.

The 'Seconded Staff' Working Group, mandated by the Board of Governors, therefore proposed modifying the Regulations in order to **clarify the handing over** of pay slips through only one possible channel, namely **by the member of the seconded staff**, and to **strengthen his/her duty** to submit them.

Not all members of the seconded staff receive a pay slip monthly but systematically receive one whenever there is a change. Hence, it is to be suggested that the pay slip **MUST** be handed over whenever there is a change to one its components, with systematic handing over once a year **of the pay slip applicable for the national emoluments received during the month of August** ~~pay slip~~.

Thus, failure to ~~hand over~~ **supply the pay slip applicable for the month of August** ~~pay slip~~ would be, **without prejudice to the application of Articles 75 et seq.**, sanctioned in two steps:

1. after 3 months' failure **as of 1<sup>st</sup> October** to do so, national tax would be set at zero;
2. after 6 months' failure **as of 1<sup>st</sup> October** to do so, the European supplement would no longer be paid.

In the event of non-submission of any change to one of the components of the pay slip, it will be possible for a retroactive correction to be made and disciplinary measures **of Articles 75 et seq.** to be taken by the school.



## Legal texts & proposed adaptations

### CHAPTER II – OBLIGATIONS

#### Article 19

A member of staff shall supply to the administration of the School all information relevant to his rights and obligations under these Regulations. Where there is any change to the circumstances as notified at the time of secondment or thereafter, the member of staff shall ~~spontaneously~~ inform the administration ~~without delay~~ **within a maximum period of three months**.

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### Section 1 – BASIC SALARY

#### Article 49

1. In accordance with this chapter and save as expressly provided otherwise, a member of staff shall be entitled to the remuneration carried by his post and his step in the salary scale for such a post, as laid down in Annex IV to these Regulations.
2. (a) The competent national authorities shall pay the national emoluments to the member of staff, ~~and shall inform the Director of the amounts paid, specifying all the components taken into account for calculation purposes, including compulsory social security deductions and taxes.~~

**A member of staff shall declare in full to the Director of the School all national emoluments received by him and shall ~~provide~~ supply supporting documents (pay slip) specifying all the components taken into account for calculation purposes, including compulsory social security deductions and taxes.**

**(i) In accordance with Article 19, a member of staff shall ~~hand over~~ supply to the Director of the School ~~spontaneously~~ the pay slip drawn up by his seconding authority whenever any change is made to one of its components, within three months of its receipt.**

**Without prejudice to the application of Articles 75 *et seq.*, a member of staff who fails to comply with the obligation referred to under (i) ~~shall be liable~~ will be subject to a retroactive regularisation of the calculation of his salary once the information has been passed on.**

**(ii) A member of staff shall ~~hand over~~ supply to the Director of the School, ~~at least once a year,~~ every year the pay slip applicable for the national emoluments received during for the month of August, ~~not~~ no later than 30 September.**

**Without prejudice to the application of Articles 75 *et seq.*, a member of staff who fails to comply with the obligation referred to under (ii) ~~shall be liable~~ will be subject to the following cumulative consequences:**

- in the event of failure to do so ~~for a period of three months~~ by 31 December of the

same year, the monthly national tax taken into account in point 2.(c) of this article will provisionally be considered to be zero for the period between the time limit for communication of the contentious pay slip as from the 1<sup>st</sup> January and its actual production supply of the contentious pay slip;

- in the event of failure to do so for a period of six months by 31 March of the following year, the eligibility for the payments referred to in point 2.(b) shall will be suspended as from the 1<sup>st</sup> April until the pay slip is actually produced supplied.

In case the The request for communication of supporting documents by the School and failure by a member of staff to comply with the obligation referred to in (i) and (ii), the shall interrupt and suspend the five years limitation period referred to in Article 73 of these Regulations does not apply.

- (b) The School shall pay the difference between the remuneration provided for in these Regulations and the exchange value of all national emoluments, minus compulsory social security deductions.

The exchange value shall be converted into the currency of the country in which the member of staff performs his duties, on the basis of the exchange rates used for the salaries of officials of the European Communities.

These exchange rates shall be compared with the monthly exchange rates in force for the implementation of the budget. Should there be a difference of 5% or more in one or more currencies compared with the exchange rates used hitherto, an adjustment shall be made from that month. Should the trigger threshold not be reached, the exchange rates shall be updated after six months at the latest.

If the exchange value is higher than the remuneration provided for in these Regulations for a calendar year, the member of staff concerned shall be entitled to the difference between the two sums.

- (c) Should 80% of the monthly amount levied in taxes on the national salary be different from the amount which would be levied on the remuneration provided for in these Regulations pursuant to the regulations applicable to officials of the European Communities laying down conditions and procedures for applying the tax for the benefit of the Community, a provisional positive or negative adjustment, equal to the difference between the above two amounts, shall be made in order to ensure an equal salary for members of staff from different countries of origin.

The final calculation of this adjustment shall be made on the basis of the tax certificate tax notice (notice of assessment) drawn up by the national tax authorities competent for the member of staff, disregarding income other than national salary but ensuring that any tax advantages reducing the amount of national tax payable are taken into consideration. This tax notice shall be sent by the member of staff to the administration of the School within a maximum period of 30 working days month of its receipt.

Should a member of staff fail to comply with the obligation to submit the tax notice (notice of assessment) for year N-3 referred to in the second paragraph of point 2.(c), the national

tax deducted for that year N-3 will be regarded as zero<sup>1</sup>.

3. Directors and the Central Accounting Officer shall qualify for a special allowance equal to 15% of their basic salary.

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## **RECOVERY OF UNDUE PAYMENTS**

### **Article 73**

Any sum overpaid shall be recovered if the recipient was aware that there was no due reason for the payment or if the fact of the overpayment was patently such that he could not have been unaware of it or if its payment results from a failure on the beneficiary's part to comply with his obligations, referred to in Articles 19 and 49.2.(a),(i) and (ii).

Without prejudice to the last paragraph of Article 49.2.(a), the request for recovery must be made no later than five years from the date on which the sum was paid. If it can be established that the recipient deliberately misled the administration with a view to obtaining the sum concerned, this deadline shall not apply.

Should the annual adjustment of remuneration show that excessive amounts were paid, the overpayments for the corresponding period must be recovered.

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## **DISCIPLINARY MEASURES**

### **Article 75**

1. Any failure by a member of staff to comply with his obligations under these Regulations, whether intentionally or through negligence on his part, shall make him liable to **DISCIPLINARY ACTION**.
2. The seriousness of the offence shall be assessed on the basis of factors such as intentionality, disruption of the service, affront to the staff or the Schools, lack of respect for third parties or repetition of the offence.
3. Disciplinary measures shall take one of the following forms:

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<sup>1</sup>In accordance with the decision of the Board of Governors of 31 January and 1 February 2006

- (a) written warning for minor misconduct,
  - (b) reprimand for serious misconduct,
  - (c) removal from post for very serious misconduct.
4. A single offence shall not give rise to more than one disciplinary measure.
  5. **DISCIPLINARY PROCEEDINGS** shall start with notification to the person concerned of the facts complained of, by the authority with disciplinary powers (Article 76), and must be terminated within six months of the date of notification. In the event of serious or very serious misconduct, the authority may order that the member of staff concerned be suspended forthwith and for the duration of the disciplinary proceedings. The decision that a member of staff be suspended shall specify whether he is to continue to receive his remuneration or determine what part thereof is to be withheld, which may not be more than half his basic salary.
  6. The member of staff charged shall be given a prior opportunity to state his views and shall have access to all relevant papers in the file. He shall have not less than fifteen days from the date of initiation of the proceedings to prepare his defence and may be assisted by a defence counsel of his choice.
  7. Where the member of staff is prosecuted for those same acts, a final decision shall be taken only after a final verdict has been reached by the court hearing the case.
  8. All reference in the personal file to the written warning shall be deleted after a period of three years. All reference in the personal file to the reprimand shall be deleted after a period of six years.
  9. The seconding authority shall be informed of disciplinary action taken. In the event of removal from post, the file shall be forwarded to the seconding authority to terminate the secondment of the member of staff concerned.



## **Rationalisation du calcul des salaires des membres du personnel détaché**

Proposition de révision des Articles 19, 49 et 73 du Statut du Personnel détaché

Réunion du Groupe de Travail « Seconded Staff » du 6 février 2020

## Contexte

Dans le cadre du dossier sur la rationalisation du calcul des salaires des membres du personnel détaché, il est apparu que le calcul du salaire provisoire:

- ❖ dépend de la transmission mensuelle systématique des bulletins de salaire nationaux par les administrations nationales (article 49.2)
  - ⇒ 18 États membres sur 28 se conforment et 4 sur 28 se conforment partiellement
- ❖ le personnel détaché a également l'obligation de fournir toute la documentation concernant ses droits et obligations (article 19)
- ❖ malgré cela, les comptables des écoles ne reçoivent souvent pas les documents nécessaires et doivent effectuer des recherches, ce qui fait perdre un temps précieux.

Dès lors, le Groupe de travail « Seconded staff », mandaté par le Conseil supérieur, a proposé d'opérer une modification du Statut afin de **clarifier la remise** des bulletins de paie d'une seule voie possible **par le membre du personnel détaché** et de **renforcer son devoir** de soumettre ceux-ci.

Tous les membres du personnel détaché ne perçoivent pas mensuellement un bulletin de paie mais en perçoivent systématiquement un lors de chaque changement. Dès lors, il serait suggéré que le bulletin de paie **soit impérativement** remis lors de toute modification d'une de ses composantes avec une remise systématique 1 fois par an de la fiche de paie **applicable à l'émolument national perçu durant le** ~~du~~ mois d'août.

Ainsi, le défaut de la remise de son bulletin de paie **applicable pour le** ~~du~~ mois d'août serait, **sans préjudice des articles 75 et suivants**, sanctionné en 2 étapes :

1. Après 3 mois en défaut **à compter du 1<sup>er</sup> Octobre**, l'impôt national serait mis à zéro ;
2. Après 6 mois en défaut **à compter du 1<sup>er</sup> Octobre**, le complément européen ne serait plus payé.

En cas de non-soumission de toute modification d'une des composantes du bulletin de paie, une correction rétroactive ainsi que le régime disciplinaire **des articles 75 et suivants** pourront être appliqués par l'école.

## Textes légaux & adaptations proposées

### CHAPITRE II - OBLIGATIONS

#### Article 19

Le membre du personnel est tenu de fournir à l'administration de l'École, toutes les informations se rapportant à ses droits et obligations en vertu de ce Statut. Lors de toute modification de sa situation telle qu'elle a été notifiée au moment de son détachement ou par la suite, le membre du personnel est tenu d'en faire **spontanément** la déclaration, ~~sans délai~~ **dans un délai maximal de trois mois**, à l'administration.

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### Section 1 - TRAITEMENT DE BASE

#### Article 49

1. Dans les conditions fixées au présent chapitre, et sauf dispositions contraires expresses, le membre du personnel a droit au traitement afférent à sa fonction et à son échelon dans le barème de cette fonction, tel que fixé à l'Annexe IV du présent Statut.
2. a) Les autorités nationales compétentes versent les émoluments nationaux au membre du personnel ~~et communiquent au Directeur de l'École les montants versés, en précisant tous les éléments pris en compte pour le calcul, y compris les retenues sociales obligatoires et les impôts.~~

**Le membre du personnel est tenu de déclarer intégralement au Directeur de l'École l'ensemble des émoluments nationaux qu'il a perçus et de fournir les pièces justificatives (bulletin de paie) précisant tous les éléments pris en compte pour le calcul, y compris les retenues sociales obligatoires et les impôts.**

**i) Conformément à l'article 19, le membre du personnel ~~remet~~ est tenu de remettre au Directeur de l'École **spontanément** le bulletin de paie établi par son autorité détachante lors de toute modification de l'une de ses composantes, dans les trois mois de la réception de celui-ci.**

**Sans préjudice de l'application des articles 75 et suivants, le membre du personnel qui ne satisfait à l'obligation visée sous i) **se verra appliquer** ~~s'expose à~~ une régularisation rétroactive du calcul de son traitement, une fois que les informations ont été transmises.**

**ii) Le membre du personnel ~~remet~~ est tenu de remettre au Directeur de l'École, ~~au moins une fois par an,~~ **chaque année** le bulletin de paie applicable pour les émoluments nationaux perçus ~~durant~~ ~~pour~~ **le mois d'août, le 30 septembre au plus tard.****

**Sans préjudice de l'application des articles 75 et suivants, le membre du personnel qui ne satisfait pas à l'obligation visée sous ii), **se verra appliquer** ~~s'expose aux~~ les conséquences cumulatives suivantes :**

- en défaut ~~pendant un délai de 3 mois~~ jusqu'au 31 décembre de l'année en cours, l'impôt national mensuel pris en compte au point 2. c) du présent article ~~est sera~~, à partir du 1 janvier, provisoirement considéré comme nul ~~pour la période écoulée entre l'échéance du délai de communication du bulletin de paie litigieux jusqu'à sa~~ la production effective du bulletin de paie litigieux;
- en défaut ~~pendant un délai de 6 mois~~ jusqu'au 31 mars de l'année suivante, l'exigibilité des paiements visés au point 2. b) est suspendue à partir du 1<sup>er</sup> avril jusqu'à la production effective du bulletin de paie.

En cas de ~~La~~ demande de communication de pièces justificatives par l'Ecole et d'inobservance par le membre du personnel de l'obligation visée sous i) et ii) ~~interrompt et suspend~~, le délai de ~~cinq ans~~ prescription visé à l'article 73 du présent Statut ~~ne s'applique pas~~.

- b) L'Ecole européenne verse la différence entre, d'une part, la rémunération prévue dans le présent Statut, et, d'autre part, la contre-valeur de l'ensemble des émoluments nationaux diminué des retenues sociales obligatoires.

Cette contre-valeur est calculée dans la monnaie du pays où le membre du personnel exerce ses fonctions, sur la base des cours du change utilisés pour l'adaptation des traitements des fonctionnaires des Communautés européennes.

Ces cours du change sont comparés aux cours du change mensuels appliqués pour l'exécution du budget. En cas d'écart égal ou supérieur à 5 % enregistré pour une ou plusieurs devises par rapport aux cours du change suivis jusque là, l'on procède à une adaptation à partir de ce mois. Si le seuil de déclenchement n'est pas atteint, les cours du change sont actualisés au plus tard après 6 mois.

Si cette contrevaleur est supérieure à la rémunération prévue par le présent Statut pour une année civile, la différence entre les deux sommes reste acquise au membre du personnel intéressé.

- c) Au cas où ~~80% du~~ le montant mensuel des sommes prélevées à titre d'impôt sur le traitement national est différent du montant du prélèvement qui serait effectué sur la rémunération prévue dans le présent Statut en application des règlements prévus pour les fonctionnaires des Communautés européennes portant fixation des conditions de la procédure d'application de l'impôt établi au profit de la Communauté, il est effectué un ajustement positif ou négatif ~~provisoire~~, égal à la différence entre les deux montants ci-dessus, afin d'assurer une égalité de traitement entre les membres du personnel de différents pays d'origine.

Le calcul définitif de cet ajustement est fait sur la base de ~~la fiche d'impôt~~ l'avis d'imposition établi par l'administration fiscale nationale, sans tenir compte des revenus autres que le traitement national, mais en veillant à la prise en compte d'éventuels avantages fiscaux réduisant l'impôt national. ~~Cet avis d'imposition doit être~~ pour transmis par le membre du personnel à l'administration de l'Ecole ~~dans le mois de sa réception~~ endéans une période maximum de 30 jours ouvrables à compter de la réception de celui-ci.

Dans le cas où le membre du personnel ne satisfait pas à l'obligation de soumission de l'avis d'imposition de l'année N-3 visée au point 2. c), 2<sup>e</sup> alinéa, l'impôt national retenu pour



cette année N-3 sera considéré comme nul<sup>1</sup>.

3. Les Directeurs et le Comptable central bénéficient d'une indemnité égale à 15 % du traitement de base.

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### **RÉPÉTITION DE L'INDU**

#### **Article 73**

Toute somme indûment perçue donne lieu à répétition si le bénéficiaire a eu connaissance de l'irrégularité du versement, si celle-ci était si évidente qu'il ne pouvait manquer d'en avoir connaissance **ou si son versement résulte d'un manquement du bénéficiaire à ses obligations visées aux articles 19 et 49.2. a), i) et ii).**

**Sans préjudice de l'article 49.2.a) dernier alinéa**, la demande de répétition doit intervenir au plus tard au terme d'un délai de cinq ans commençant à courir à compter de la date à laquelle la somme a été versée. Ce délai ne s'applique pas s'il est établi que l'intéressé a délibérément induit l'administration en erreur en vue d'obtenir le versement de la somme en question.

S'il devait ressortir lors de l'adaptation annuelle de la rémunération que des montants trop élevés ont été perçus, il faudrait procéder à la répétition de l'indu pour la période correspondante.

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### **RÉGIME DISCIPLINAIRE**

#### **Article 75**

1. Tout manquement aux obligations auxquelles le membre du personnel est tenu, au titre du présent Statut, commis volontairement ou par négligence, l'expose à une **SANCTION DISCIPLINAIRE**.
2. Le degré de gravité de la faute est évalué sur la base d'éléments tels que l'intentionnalité, la perturbation du service, l'atteinte à la dignité du personnel ou des Écoles, le manque de considération à l'égard de tiers, ou la récidive.
3. Les sanctions disciplinaires sont les suivantes:
  - a) l'avertissement par écrit pour les fautes mineures,

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<sup>1</sup> Conformément à la décision du Conseil supérieur des 31 janvier et 1 février 2006

- b) le blâme pour les fautes graves,
  - c) la révocation pour les fautes très graves.
4. Une même faute ne peut donner lieu qu'à une seule sanction disciplinaire.
  5. La **PROCÉDURE DISCIPLINAIRE** s'ouvre par la notification à l'intéressé des faits qui lui sont reprochés par l'autorité pourvue du pouvoir de sanction (article 76) et doit être clôturé dans les six mois suivant la date de cette notification. En cas de faute grave ou très grave, cette autorité peut immédiatement suspendre l'auteur pendant la procédure disciplinaire. La décision prononçant la suspension doit préciser si l'intéressé conserve le bénéfice de la rémunération ou déterminer la quantité de la retenue qui ne pourra être supérieure à la moitié de son traitement de base.
  6. Le membre du personnel incriminé doit être entendu au préalable et doit avoir connaissance de tous les éléments du dossier qui le concerne. Il dispose pour préparer sa défense d'un délai de quinze jours au moins à compter de l'ouverture de la procédure et peut se faire assister d'un défenseur de son choix.
  7. Lorsque le membre du personnel fait l'objet de poursuite pénale pour les mêmes faits, sa situation n'est définitivement réglée qu'après que la décision rendue par la juridiction saisie, est devenue définitive.
  8. La mention dans le dossier individuel, de l'avertissement par écrit est radiée après un délai de trois ans. La mention dans le dossier individuel du blâme est radiée après un délai de six ans.
  9. Les sanctions disciplinaires sont communiquées à l'autorité détachante.  
En cas de révocation, le dossier est transmis à l'autorité détachante pour mettre fin au détachement.



**Schola Europaea**

Office of the Secretary-General  
HR Unit

**Ref.: 2019-12-D-32-en-2**

**Orig.: EN**

## **Conclusion of the Meeting of the Seconded Staff Working Group**

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Meeting dated 12 December 2019 at 9.00 am in Brussels, Rue de la Science 23 (Meeting Room 'Platon' +2 floor)

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The 'Seconded Staff' Working Group has met on 12 December 2019 in order to discuss scenarios about the rationalisation in the calculation of salaries of the seconded staff.

**ATTENDANCE:**

The following members of the Working Group attended the meeting:

Mr Stéphane DEPRET	Head of HR Unit (OSGES)
Mr Andreas BECKMANN	Deputy Secretary General
Mr Julio ESCUDERO BUSTAMANTE	Head of Accounting Unit (OSGES)
Ms Caroline TOUSSAINT	Analyste fiscal (OSGES)
Ms Géraldine SPANOGHE	Analyste fiscal (OSGES)
Mr Vincent DE BONGNIE	European Commission
Ms Antonia RUIZ ESTURLA	President of Budgetary Committee
Mr Martin WEDEL	Director (ES Luxembourg I)
Mr Fabrice BRE COURT	Seconded Teacher (ES KARLSRUHE)
Ms Maire MAIRTIN	Seconded Teacher (ES Uccle)
Mr Albert MEES	Deputy Director for Finance and Administration (ES Woluwe)
Mrs Jamila El Yacoubi	Accountant (ES Uccle)
Ms Maria GEORGIU	Assistant Financial Controller (OSGES)

**ALTERNATIVE SCENARIOS:**

During the meeting, a set of slides was presented to the Working Group (see copy in attachment). These slides include three possible scenarios in alternative to setting the national tax at zero. These three alternatives scenarios are the following:

**Alternative 1: National tax at zero with a Tax advance in some particular cases**

**Alternative 2: Lump-sum interim national tax (i.e. average of the effective national tax withheld at source)**

**Alternative 3: Proportional interim national tax (i.e. 80% of the effective national tax withheld at source)**

The Working Group considered that the Alternative 3 of a Proportional interim national tax is the most favourable scenario to be followed in terms of (i) frustration of repayment by the seconded staff (ii) impact on attractiveness and (iii) rationalization of administrative workloads in the European Schools. The Alternatives 1 and 2 were thus not deemed appropriate.

It has been asked to provide different simulations showing the impact on the EU Net salary that would give the application of the Alternative 3. These simulations should include three specific situations of seconded staff with different ranges of EU Net salary (low – medium – high ranges). These simulations will be circulated before the next Working Group meeting.

### **TRANSMISSION OF SALARY SLIPS:**

In addition, the Working Group agreed that the responsibility of providing the national salary slips should exclusively lie on the seconded staff. The obligation of the Delegations currently existing under Article 49, 2 a) of the Regulations for members of the seconded staff should be cancelled and conversely the obligation of the seconded staff under Article 19 of the Regulations should be reinforced.

In terms of frequency, the Working Group proposed that the national salary slips must be provided by the seconded staff 2 times per year and also any time there is a change in the salary slip. In case the seconded staff does not comply with its obligation, the Schools can put the national tax at zero, reducing the monthly amount of the Differential Adjustment.

In this context, the Working Group approved that sufficient induction and relevant information should be provided by the administration of the schools to the newly seconded staff so that they know about their rights and obligations.

A proposition of a revised text for Articles 19 and 49 will be circulated before the next Working Group meeting.

### **NEXT MEETING:**

The next meeting of the Working Group is set on 6<sup>th</sup> February 2020 at 14.00 pm in Brussels, Rue de la Science 23 (Meeting Room 'Freinet' -1 floor).



**Schola Europaea**

Office of the Secretary-General  
HR Unit

**Ref.: 2020-02-D-14-en-1**

**Orig.: EN**

## **Conclusion of the Meeting of the Seconded Staff Working Group**

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Meeting dated 6 February 2020 at 14.00 pm in Brussels, Rue de la Science 23 (Meeting Room 'Freinet' -1 floor)

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The 'Seconded Staff' Working Group has met on 6 February 2020 in order to discuss scenarios about the rationalisation in the calculation of salaries of the seconded staff.

**ATTENDANCE:**

The following members of the Working Group attended the meeting:

Mr Stéphane DEPRET	Head of HR Unit (OSGES)
Mr Andreas BECKMANN	Deputy Secretary General
Mr Julio ESCUDERO BUSTAMANTE	Head of Accounting Unit (OSGES)
Ms Caroline TOUSSAINT	Analyste fiscal (OSGES)
Ms Géraldine SPANOGHE	Analyste fiscal (OSGES)
Mr Jakub.SUROWKA	European Commission
Ms Antonia RUIZ ESTURLA	President of Budgetary Committee
Mr Martin WEDEL	Director (ES Luxembourg I)
Mr Fabrice BRE COURT	Seconded Teacher (ES KARLSRUHE)
Ms Maire MAIRTIN	Seconded Teacher (ES Uccle)
Mr Albert MEES	Deputy Director for Finance and Administration (ES Woluwe)
Mrs Jamila El Yacoubi	Accountant (ES Uccle)
Ms Maria GEORGIU	Assistant Financial Controller (OSGES)

**1. ALTERNATIVE SCENARIOS:**

The Working Group meeting starts with the presentation of a set of slides including detailed illustrations of the **Alternative 3: Proportional interim national tax** (i.e. 80% of the effective national tax withheld at source).

More precisely, the illustrations show in details different simulations with the impact on the EU Net Salary that would give the application of the Alternative 3. These simulations include three specific situations of seconded staff with different ranges of EU Net salary (low – medium – high ranges). The PowerPoint slides with the three simulations are in attachment.

Further to these simulations, the Working Group maintained its position that the Alternative 3 of a Proportional interim national tax is the most favourable scenario to be followed in terms of (i) frustration of repayment by the seconded staff (ii) impact on attractiveness and (iii) rationalization of administrative workloads in the European Schools.

**2. TRANSMISSION OF SALARY SLIPS:**

A proposition of a revised text for Articles 19, 49 and 73 of the Regulations for Members of the seconded staff was submitted to the Working group. The proposed revised text is intended to put the responsibility of supplying the national salary pay slips in the hands of the seconded staff.

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Hence, the modified text proposes that the pay slip must be supplied whenever there is a change to one of its components, with systematic handing over, once a year, of the pay slip applicable for the remuneration perceived in August.

The proposed draft text was globally accepted by the Working Group, with the exception of some formulations, which are highlighted in blue track changes in the attached document.

In addition, the Working Group insisted on the fact that the seconded staff should be duly informed about rights and obligations. For this purpose, it has been agreed to prepare a information document to be transmitted by the Directors to the attention of all the seconded staff reminding them their responsibility to supply their national pay slips in accordance with articles 19 and 49 of the Regulations. Also, during the next Board of Governors in April, the national delegations will be kindly invited to transmit the information to their seconded staff.



Schola Europaea

# Rationalisation of calculation of salaries of seconded staff

Budgetary Committee – March 2020



# Alternative 1

## National tax at 0

Taking into account of the National tax only at the time of submission of the tax document, then deferring a part of the payment.

→ In practice : EU net without National tax during the current year

	Current position	Proposition
Income year	Secoded Staff Remuneration $2.299,15 \times 12$ = 27.589,80	Secoded Staff Remuneration $1.627,09 \times 12$ = 19.525,08
Year of tax documents	→ Financial Regularization = - 5.964,72	→ Financial Regularization = + 2.100
<b>TOTAL</b>	= 21.625,08 (27.589,80 - 5.964,72)	= 21.625,08 (19.525,08 + 2.100)

✓ No financial impact for the seconded staff (only timing difference)



# Alternative 1

## National tax at 0

The following table summarizes the impact on the NET EU salary in the case the national tax is set at zero

Net without AD	%	Total number of files	New staff	Old Staff	Monthly average loss	Nationality
<0	3,50%	16	16	0	1.644	DE, DK, LU, BE
0 - 12.000	7,88%	36	34	2	1.258	BE, CZ, DE, GB, IE
12.001 - 25.000	15,32%	70	62	8	979	AT, BE, DE, DK, ES, FI, FR, GB, IE, IT, NL, SE
25.001 - 50.000	36,76%	168	119	49	725	AT, BE, DE, DK, EE, ES, FI, FR, GB, HU, IE, IT, LU, MT, NL, PL, PT, SE, SI.
50.001 - 75.000	26,26%	120	61	59	349	AT, BE, BG, CZ, DE, EE, ES, FI, FR, GB, GR, HU, IT, LT, NL, PL, PT, RO, SE, SI, SK.
75.001 - 100.000	8,97%	41	10	31	347	AT, BE, CZ, DE, ES, FR, GB, GR, HU, IT, LT, LV, MT, PL, PT, SK
> 100.000	1,31%	6	0	6	336	CZ, GB, GR, IT, PT.
	100,00%	457	302	155		



✘ Impact on attractiveness (loss of monthly net salary)

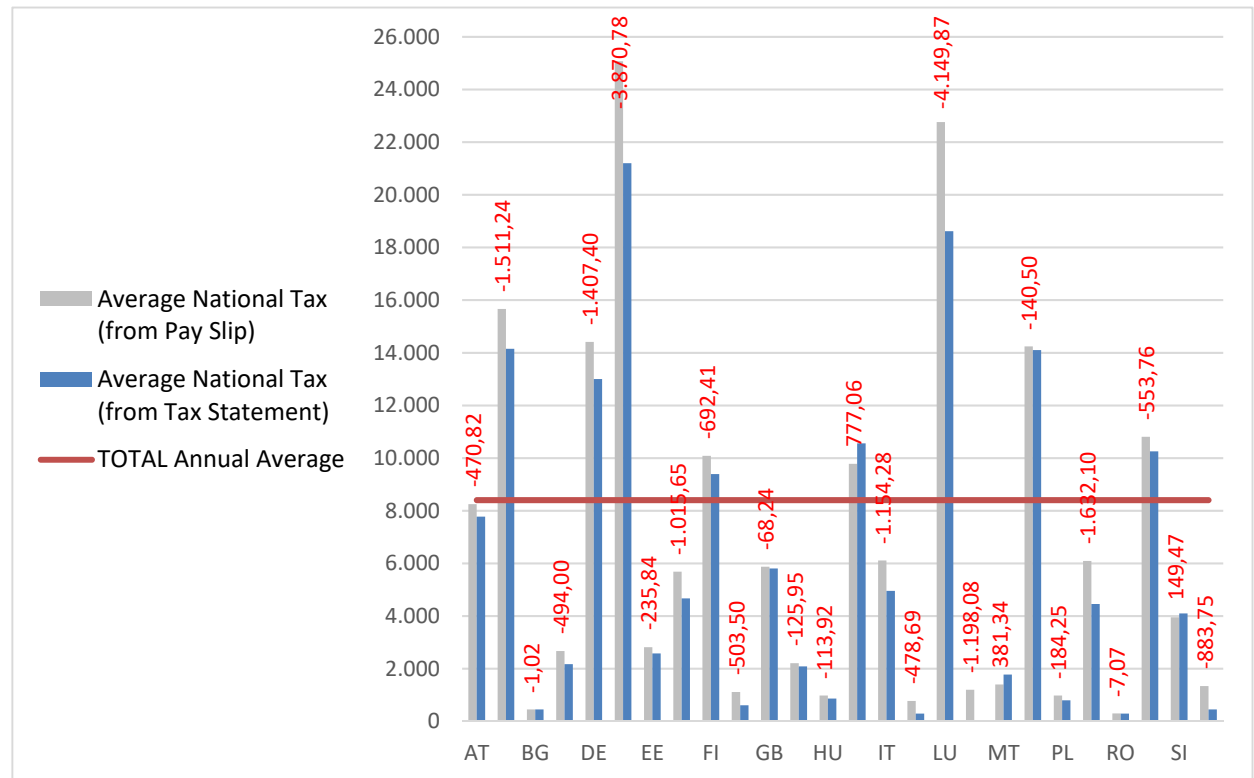
# Alternative 2

## Lump-sum Interim National Tax

A lump-sum amount (average national tax) is put as interim National Tax. This lump-sum amount is the same for each seconded staff.

The national tax withheld at source is established by the Member States depending on **their** proper tax legislation. Setting a lump-sum interim National tax does not respect the different tax system of each Member State

→ **INEQUITY** due to non-harmonisation of taxation in Europe



# Alternative 2

## Lump-sum Interim National Tax

The following table summarizes the impact on the NET EU salary in the case a lump-sum amount is put as interim National Tax

Net with Lump-sum Tax	%	Total number of files	New staff	Old Staff	Monthly average loss	Nationality
<0	1,31%	6	6	0	1.452	BE, DE, DK, LU
0 - 12.000	3,72%	17	17	0	636	BE, DE, DK, IE
12.001 - 25.000	13,35%	61	58	3	466	AT, BE, CZ, DE, ES, FI, FR, GB, IE, IT, NL
25.001 - 50.000	31,73%	145	113	32	123	AT, BE, CZ, DE, DK, EE, ES, FI, FR, GB, IE, IT, LU, MT, NL, PT, SE
50.001 - 75.000	33,04%	151	87	64	-240	AT, BE, CZ, DE, EE, ES, FI, FR, GB, GR, HU, IE, IT, LT, NL, PL, PT, RO, SE, SI, SK
75.001 - 100.000	13,57%	62	19	43	-368	AT, BE, BG, CZ, DE, ES, FR, GR, GB, HU, IT, LT, MT, PL, PT, SK
> 100.000	3,28%	15	2	13	-453	CZ, ES, FR, GB, GR, HU, IT, LT, LV, PT
	100,00%	457	302	155		

50%



# Alternative 3

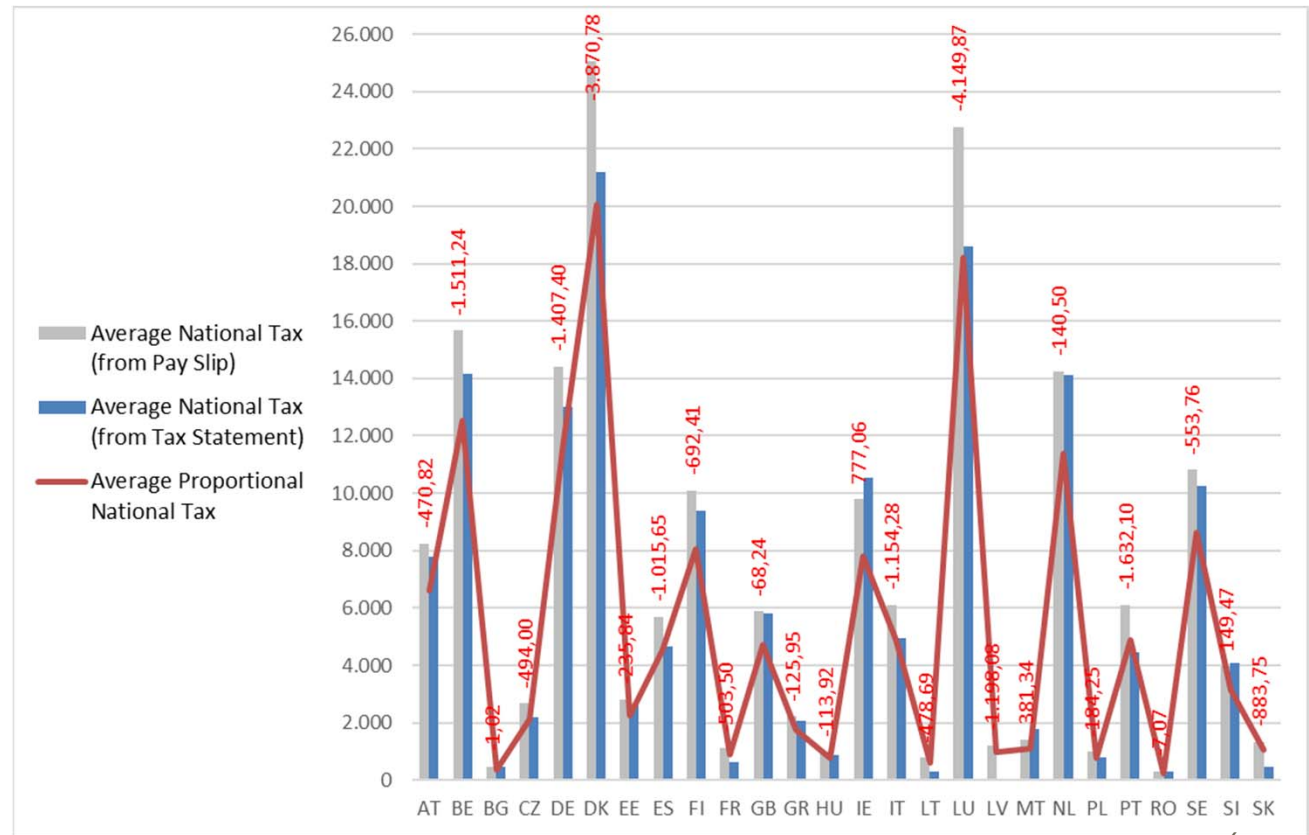
## Proportional Interim Tax

The interim National Tax is set at 80% during the year. This proportionality (% of the effective tax withheld at source) respects the different tax legislation.

→ EQUITY (FAIRNESS) due to different proportion between nationalities

The national tax withheld at source is established by the Member States depending on their proper tax legislation. Setting a proportional interim National tax does respect the different tax system of each Member State

→ EQUITY that takes into account the non-harmonisation of taxation in Europe



# Alternative 3

## Proportional Interim Tax

The following table summarizes the impact on the NET EU salary in the case a proportional amount is put as interim National Tax (Alternative 3)

	Net with Proportional Tax	%	Total number of files	New staff	Old Staff	Monthly average loss	Nationality
	<0	0,66%	3	3	0	<u>431</u>	LU, DE
LOW RANGE →	0 - 12.000	2,63%	12	12	0	203	BE, DE, DK, IE
	12.001 - 25.000	12,47%	57	55	2	213	AT, BE, CZ, DE, DK, ES, FI, FR, GB, IE, IT, NL
MIDDLE RANGE →	25.001 - 50.000	38,51%	176	144	32	152	AT, BE, DE, DK, EE, ES, FI, FR, GB, HU, IE, IT, LU, MT, NL, PL, PT, SE
	50.001 - 75.000	33,04%	151	72	79	112	AT, BE, BG, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LT, NL, PL, PT, RO, SE, SI, SK
HIGH RANGE →	75.001 - 100.000	11,38%	52	16	36	77	AT, BE, CZ, DE, ES, FR, GB, GR, HU, IT, LT, LV, MT, PL, PT, SK
	> 100.000	1,31%	6	0	6	67	CZ, GB, GR, IT, LT, PT
		100,00%	457	302	155		



# Conclusion

	CURRENT			Alternative 1 (IN@0)			Alternative 2 (Lump-sum)			Alternative 3 (Proportional)		
	NET (ligne 42) 1	Variation de décompte 8	NET définitif 9	NET avec IN à 0 5	Variation de décompte 8	NET définitif 9	NET avec IN forfaitaire 5	Variation de décompte 8	NET définitif 9	NET proportionnel 5	Variation de décompte 8	NET définitif 9
Average	50.322,03	-871,67	49.450,37	41.918,47	7.531,90	49.450,37	50.322,03	-871,67	49.450,37	48.641,32	809,05	49.450,37
Monthly Average	4.193,50	-72,64	4.120,86	3.493,21	627,66	4.120,86	4.193,50	-72,64	4.120,86	4.053,44	67,42	4.120,86
Total		-398.352,02			3.442.078,64			-398.352,02			369.734,19	

A	322	70,46%	- 1.603,33	17	3,72%	- 313,18	280	61,27%	- 4.959,77	130	28,45%	- 1.394,55
B	135	29,54%	873,48	440	96,28%	7.835,01	177	38,73%	5.595,39	327	71,55%	1.685,09
	457	100%		457	100%		457	100%		457	100%	

☺ Frustration of repayment almost inexistent  
 ☹ Impact on attractiveness  
 ☺ Administrative rationalization reached

☹ Frustration of repayment still exists  
 ☹ Neutral impact on attractiveness  
 ☺ Administrative rationalization improved

☺ Decrease of frustration on repayment  
 ☺ Limited impact on attractiveness  
 ☺ Administrative rationalization improved

Figures excluding compensation allowance

**→ Alternative 3 of a Proportional interim National Tax is the most favourable scenario to be followed**





# Conclusion

	Current	Alternative 1 (IN@0)		Alternative 2 (Lump-sum)		Alternative 3 (Proportional 80%)	
		Euro	≠	Euro	≠	Euro	≠
<b>European Supplement</b> <i>(Monthly)</i>	4.193,50	3.493,21	-700,30	4.193,50	0,00	4.053,44	-140,06
<b>Final adjustment calculation</b> <i>(Annual)</i>	-871,67	7.531,90		-871,67		809,05	
<b>% Reimbursement</b>	70%	4%		61%		28%	
<b>% Repayment</b>	30%	96%		39%		72%	