

Personnel Costs

Costs may be claimed and invoiced for personnel who are necessary for the implementation of the proposed project. The legal forms of employment permitted are employment contracts, freelance contracts ("freie Dienstverträge"), and part-time/marginal employment ("Geringfügigkeit"). Service contracts ("Werkverträge") are considered material costs.

1. Personnel Cost Rates

The salary rates used for budgeting in the proposal phase are based on one of the following contracts or specifications:

1. Applicable, currently valid collective agreement ("Kollektivvertrag")
2. Workplace agreements
3. FWF personnel cost rates
4. Existing employment contracts

Salaries higher than those specified in the relevant collective bargaining agreement must be justified in the application. Please note that you should apply for gross-to-gross costs (salary and payroll costs).

Overpayment is permitted if the salary is intended to attract or retain high-level researchers at the institution in Vienna. This applies in particular to the personnel funding scheme **Vienna Research Groups**.

2. Senior Personnel

For senior personnel whose position is fully funded at the time of application (but for whom there is insufficient basic funding) and whose employment is not directly triggered by the specific third-party funding of the potential WWTF project, the following applies: Senior personnel from institutions with low basic funding (no more than 40% of the institution's total budget) can apply for up to 20% of their actual salary costs (this applies to universities of applied sciences, AIT, etc. - a case-by-case review is necessary for each proposal).

Institutions with higher base funding (> 40%) cannot apply for salary costs for senior personnel.

3. Third-Party Funded Personnel

For third-party funded personnel who are hired specifically for the project, salary costs of up to 100% can be claimed.

4. Administrative Personnel

Costs for administrative personnel involved in project administration can be claimed as personnel costs. However, these costs may not exceed 5% of the total funding amount. This administrative

project personnel must be directly assigned to the WWTF-funded project (chain of command) and may not be part of the central administration. Central administration costs for the implementation of the WWTF project (e.g., payroll accounting, bookkeeping) are covered by overheads.

5. Employment Level

An employment level of up to 100% is permitted within the scope of the project. The total working time of funded employees may not exceed 100%. Restrictions on working hours arising from collective agreements (e.g., 30 hours for doctoral students) are permitted.

6. Accounting

- The actual gross-gross personnel costs including payroll costs that have been paid out, are invoiced, regardless of the planned costs.
- Only costs incurred within the project period as per contract and potential project extensions approved by WWTF office can be accounted for.

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