LS25 / Eligible costs

> All costs that are directly attributable to the project and are regarded as commonly required in the respective scientific fields are eligible for funding. Please also consider your organization’s internal guidelines for eligible expenses/costs.

Personnel costs

WWTF is dedicated to funding researchers. Hence, the larger share of the project’s budget should be allocated to personnel costs for researchers working on the project.

- Eligible forms of employment contracts are full-time and part-time contracts as well as marginal employments (“Arbeitsvertrag”). Contracts for services (“Werkvertrag”) are only permitted if the nature of the work means that it cannot be performed through employment contracts.
- All persons employed through a WWTF-funded project should receive a fair employment contract with at least a minimum wage according to the “Kollektivvertrag” (collective agreement) of the Austrian Universities / non-university research institutions. For staff employed at institutions without a collective agreement, the minimum wage should adhere to the standards of the Austrian Science Fund (FWF salary scheme).
- Salaries higher than those stipulated in the collective agreement are possible, subject to the agreement from the host institution and justification based on qualifications of the researcher.
- Due to projected inflation rates, the budget calculation for salaries in the Funding Portal automatically includes an increase of 3.5% p.a. for the duration of the project (Full proposal budget only).
- Applications for personnel costs must be in one of the following categories:
  - **Senior Personnel:** highly qualified scientists, usually permanently employed
  - **Post Doc:** or equivalent qualification, including Senior Postdocs
  - **PhD Student:** or equivalent qualification level
  - **Diploma Student:** Bachelor or Master students
  - **Office/Technician:** administrative or technicians (proportional funding only)

- Personnel costs **cannot** be claimed for permanent senior staff who are already fully financed by the institution. Exceptions apply in cases where senior staff must acquire third party funding for co-financing their own position (e.g., non-university research institutions and Universities of Applied Sciences). In these cases, permanently employed senior staff may claim up to 20% of their annual salary from WWTF.

Non-personnel costs

Running costs for basic infrastructure (telephone costs, rents) as well as costs for the acquisition of infrastructure and basic equipment are **not** eligible for funding, as these should be covered by the category “overhead costs”. The following categories of non-personnel costs are eligible for funding:

- **Equipment:** Smaller equipment can be purchased with funds from the grant. This includes devices up to € 1,500 each, as well as software specific to the projects. General office software is not eligible for funding. Funding by WWTF in project calls is not intended to cover investment in general and larger infrastructure. However, pro rata depreciation rates over the project duration for equipment necessary to the project may be funded.
- **Consumables**: Costs for project-related expenses like consumables are permitted. WWTF does not fund consumables that are general and not project-specific (e.g., paper, printer toner).
- **Travel costs**: Costs for travel and accommodation for scientific meetings and conferences, field work, expeditions may be funded. Please also consider the regulations of your organization for travel costs.
- **Publication costs:** Costs incurred for publication activities, e.g., printing costs, article processing charges (for open science), etc. are allowed. This also includes costs for archiving research data in open repositories. Please also consider WWTF's Open Science Policy.
- **Workshop/conferences**: Costs for organizing events, workshops, and conferences as well as for hosting invited speakers are eligible.Other costs: Third-party costs, namely, for external collaboration, consulting, studies, and software development may be funded to a limited extent. In general, individuals should be predominantly funded through employment contracts at the participating institutions and not through other types of employment. Under special conditions, costs for childcare and/or career coaching for female WWTF-funded personnel may be requested to a small degree.

> Non-personnel costs should not exceed 40% of the overall budget.

Indirect costs (overheads)

> WWTF pays a maximum of 20% overhead.

Overhead is calculated as a percentage of the direct costs of the project (i.e., personnel + non-personnel costs). Please note that WWTF offers the maximum 20% overhead lump sum to compensate for all administration costs. This means that flat fees for payroll or project accounting are not eligible. The total funding volume is calculated as direct plus indirect costs.

Applicants are required to comply with the overhead regulations of the involved institutions.

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