

**ANNEX 2a****ADDITIONAL INFORMATION ON UNIT COSTS AND CONTRIBUTIONS****SME owners/natural person beneficiaries without salary** (Decision C(2020) 7115<sup>1</sup>)

Type: unit costs

Units: days spent working on the action (rounded up or down to the nearest half-day)

Amount per unit (daily rate): calculated according to the following formula:

{EUR 5 080 / 18 days = **282,22**}  
 multiplied by  
 {country-specific correction coefficient of the country where the beneficiary is established}

The country-specific correction coefficients used are those set out in the Horizon Europe Work Programme (section Marie Skłodowska-Curie actions) in force at the time of the call (see [Portal Reference Documents](#)).

**Volunteers** (Decision C(2019)2646<sup>2</sup>)

Type: unit costs

Units: days spent working on the action (rounded up or down to the nearest half-day)

Amount per unit (daily rate):

Country	Daily rate in €
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway	157
Belgium, Germany, France, Italy, Finland, United Kingdom, Iceland	131
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia	47
Australia, Canada, Hong King, Israel, Japan, Kuwait, Macao, New Zealand, Qatar, United Arab Emirates, United States of America, Switzerland.	92
Albania, Angola, Antigua and Barbuda, Argentina, Barbados, Bosnia and Herzegovina, Brazil, Chile, Colombia, Comoros, Cook Islands, Dominica, Gabon, Grenada, Ivory Coast, Former Yugoslav Republic of Macedonia, Kosovo, Lebanon, Libya, Mexico, Montenegro, Nigeria, Peru, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And the Grenadines, Sao Tome and Principe, Serbia, Seychelles, Thailand, Türkiye, Ukraine, Uruguay, Venezuela, Zambia, Zimbabwe	45
Afghanistan, Azerbaijan, Bahamas, Bolivia, Burkina Faso, Cameroon, China, Congo, Costa Rica, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Guinea-Bissau, Haiti, Iran, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Micronesia, Morocco, Mozambique, Namibia, Palestine,	32

<sup>1</sup> Commission [Decision](#) of 20 October 2020 authorising the use of unit costs for the personnel costs of the owners of small and medium-sized enterprises and beneficiaries that are natural persons not receiving a salary for the work carried out by themselves under an action or work programme (C(2020)7115).

<sup>2</sup> Commission [Decision](#) of 10 April 2019 authorising the use of unit costs for declaring personnel costs for the work carried out by volunteers under an action or a work programme (C(2019)2646).

<p>Panama, Papua New Guinea, Paraguay, Senegal, South Africa, Surinam, Swaziland, Russia, Trinidad and Tobago, Vanuatu</p>	
<p>Algeria, Armenia, Bangladesh, Belarus, Belize, Benin, Bhutan, Botswana, Myanmar, Burundi, Cambodia, Cape Verde, Central African Republic, Chad, Congo – Democratic Republic of the-, Cuba, Korea (DPR), Egypt, Eritrea, Ethiopia, Equatorial Guinea, Fiji Island, Gambia, Ghana, Guinea, Guyana, Honduras, India, Indonesia, Kiribati, Kyrgyzstan, Laos, Lesotho, Liberia, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Moldova, Mongolia, Nauru, Nepal, Nicaragua, Niger, Niue, Pakistan, Palau, Philippines, Rwanda, Samoa, Sierra Leone, Solomon, Somalia, South Sudan, Sri Lanka, Sudan, Syria, Tajikistan, Tanzania, Timor-Leste – Democratic Republic of, Togo, Tonga, Tunisia, Turkmenistan, Tuvalu, Uganda, Uzbekistan, Vietnam, Yemen</p>	<p>17</p>

**Travel and subsistence** (Decision C(2021)35<sup>3</sup>)**Travel**

Type: unit costs

Units: travel (journeys) for the action

Amount per unit:

*standard*:

*for travel of 50 -399km (inside EU countries):*


Country	Unit costs in €	Country	Unit costs in €	Country	Unit costs in €
AT	60	FI	36	PL	20
BE	46	FR	64	PT	40
BG	12	HR	36	RO	16
CZ	20	HU	28	SE	56
DE	64	IE	36	SI	27
DK	76	IT	52	SK	20
EE	16	LT	20		
EL	36	LV	16		
ES	52	NL	49		

---

<sup>3</sup> Commission [Decision](#) of 12 January 2021 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework (C(2021)35).

for travel of 50 -399km (land-based; between EU countries):

MS	AT	BE	BG	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK
AT				58	65						64	58	58		58					58		58		58	58
BE					82						82						50		82						
BG								37				36	26										17		
CZ	58				65						64	36	26							20		19		37	21
DE	65	82		65		76					82	65			65		82		65	65				65	
DK					76														76				76		
EE																22		22							
EL			37																						
ES											82										54				
FI																							55		
FR	64	82		64	82				82						82		82		82						
HR	58		36	36	65								36		50								36	37	
HU	58		26	26									36		50					26		26		37	26
IE																									
IT	58				65						82	50	50											50	
LT							22											19		20					
LU		50			82						82								82						
LV							22									19				20					
NL		82			65	76					82						82								
PL	58			20	65											20		20							21
PT									54																
RO	58		17	19								36	26							20					21
SE						76				55															
SI	58			37	65							37	37		50										37
SK	58			21									26							21		21		37	

 No connection below 400 km

for travel of 50-399km not covered above:

- for calls with opening date before 26 July 2023:
  - for projects with end date on 31 December 2022 or before: EUR 196

- for projects ongoing on 1 January 2023 or with start date as from that date (voluntary\*\*): EUR 245
- for calls with opening date after 26 July 2023: EUR 245

*for travel of 400 km or more\* (air or rail or combined air/rail):*

- for calls with opening date before 26 July 2023:
  - for projects with end date on 31 December 2022 or before:

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	196	1601-2000	295	4501-6000	637
601-800	209	2001-2500	343	6001-7500	720
801-1200	221	2501-3500	433	7501-10000	961
1201-1600	230	3501-4500	527	10001-Max	1 101

- for projects ongoing on 1 January 2023 or with start date as from that date (voluntary\*\*):

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	245	1601-2000	369	4501-6000	796
601-800	261	2001-2500	429	6001-7500	900
801-1200	276	2501-3500	541	7501-10000	1 201
1201-1600	288	3501-4500	659	10001-Max	1 376

- for calls with opening date after 26 July 2023:

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	245	1601-2000	369	4501-6000	796
601-800	261	2001-2500	429	6001-7500	900
801-1200	276	2501-3500	541	7501-10000	1 201
1201-1600	288	3501-4500	659	10001-Max	1 376

\* All distances to be measured using the [rail calculator](#) or [flight calculator](#).

\*\* Beneficiaries may also opt for keeping the old rates (since the maximum grant amount cannot be changed).

special rates:

*for travel from EU countries to EU outermost regions or OCTs:*

Remote region	Unit costs in €	Remote region	Unit costs in €	Remote region	Unit costs in €
Aruba	1 343	French Guiana	905	Saint Helena	2 395
Bonaire	1 344	Martinique	958	Saint Martin	939
Curaçao	1 302	Mayotte	1 170	Saint Pierre and Miquelon	1 832
French Polynesia	2 204	New Caledonia	2 065	Wallis and Fotuna	2 398
Greenland	1 118	Réunion	1 040		
Guadeloupe	801	Saba	1 286		

*for travel to/from location 400 km or more from nearest airport: increase applicable unit cost by 50%*

**Accommodation**

Type: unit costs

Units: nights spent on travel for the action

Amount per unit:

Country	Accommodation - € per night	Country	Accommodation - € per night	Country	Accommodation - € per night
Albania	101	Greece	107	North Macedonia	95
Algeria	157	Hungary	105	Norway	145
Armenia	115	Iceland	190	Palestine	140
Austria	126	Ireland	139	Poland	103

Azerbaijan	136	Israel	187	Portugal	109
Belarus	108	Italy	114	Romania	109
Belgium	137	Jordan	140	Serbia	105
Bosnia and Herzegovina	90	Kosovo	92	Slovakia	98
Bulgaria	110	Latvia	95	Slovenia	113
Croatia	104	Lebanon	154	Spain	117
Cyprus	120	Libya	146	Sweden	158
Czechia	107	Lichtenstein	135	Switzerland	178
Denmark	158	Lithuania	94	Syria	145
Egypt	152	Luxembourg	163	Tunisia	99
Estonia	107	Malta	141	Türkiye	116
Finland	146	Moldova	133	Ukraine	122
France	166	Montenegro	98	United Kingdom	151
Germany	119	Morocco	129		
Georgia	134	Netherlands	133		

## Subsistence

Type: unit costs

Units: days spent on travel for the action

Amount per unit (daily rate):

Country	Subsistence daily rate in €	Country	Subsistence daily rate in €	Country	Subsistence daily rate in €
Albania	50	Greece	82	North Macedonia	50

Algeria	<b>85</b>	Hungary	<b>64</b>	Norway	<b>80</b>
Armenia	<b>70</b>	Iceland	<b>85</b>	Palestine	<b>60</b>
Austria	<b>102</b>	Ireland	<b>108</b>	Poland	<b>67</b>
Azerbaijan	<b>70</b>	Israel	<b>105</b>	Portugal	<b>83</b>
Belarus	<b>90</b>	Italy	<b>98</b>	Romania	<b>62</b>
Belgium	<b>102</b>	Jordan	<b>60</b>	Serbia	<b>60</b>
Bosnia and Herzegovina	<b>65</b>	Kosovo	<b>60</b>	Slovakia	<b>74</b>
Bulgaria	<b>57</b>	Latvia	<b>73</b>	Slovenia	<b>84</b>
Croatia	<b>75</b>	Lebanon	<b>70</b>	Spain	<b>88</b>
Cyprus	<b>88</b>	Libya	<b>50</b>	Sweden	<b>117</b>
Czech Republic	<b>70</b>	Lichtenstein	<b>80</b>	Switzerland	<b>80</b>
Denmark	<b>124</b>	Lithuania	<b>69</b>	Syria	<b>80</b>
Egypt	<b>65</b>	Luxembourg	<b>98</b>	Tunisia	<b>60</b>
Estonia	<b>80</b>	Malta	<b>88</b>	Türkiye	<b>55</b>
Finland	<b>113</b>	Moldova	<b>80</b>	Ukraine	<b>80</b>
France	<b>102</b>	Montenegro	<b>60</b>	United Kingdom	<b>125</b>
Germany	<b>97</b>	Morocco	<b>75</b>		
Georgia	<b>80</b>	Netherlands	<b>103</b>		