

INFORMATION NOTE FOR NEWCOMERS

Your Future Salary and Financial Entitlements

December 2025



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WELCOME!

The purpose of this note is to give you some initial information on what financial entitlements over and above your basic salary you may be eligible to receive when you start work. Your individual rights will be established by the Paymaster Office (PMO) when you enter into service. Your entitlements cannot be definitively set or communicated prior to this date.

Financial entitlements are governed by the EU Staff Regulations. Under these Regulations, certain individual entitlements can be granted on top of your basic salary, for example, if you have dependent family members, or to compensate for certain costs related to your entry into service.

In this document, you will find a short overview of the different entitlements. This overview is intended to give you some guidance as to what you may be entitled to, as well as basic information related to your salary and its payment.

In the event of a dispute, the only authentic texts are the Staff Regulations of Officials of the European Union and the Conditions of Employment of other servants of the European Union¹.

The Paymaster Office team is available to assist you with any questions or concerns you may have in relation to your individual rights and payment of salaries. Please feel free to reach out to us if you require assistance.

Wishing you all the best for your career within the European Institutions.

Przemyslaw SLOWIK

Head of Unit PMO.1 – Rights and Salaries

¹ Council Regulation (EEC, Euratom, ECSC) No 259/68 of 29 February 1968 (OJ L 56, 4.3.68), and subsequent amending Regulations.

I. REGULAR PAYMENTS FOLLOWING ENTRY INTO SERVICE

A. YOUR SALARY

1. REQUIRED ADMINISTRATIVE ACTIONS PRIOR TO SALARY PAYMENT

Before we can pay your salary, we have to verify and register your identity along with your bank account details within our system. This procedure applies to all new staff members, including those being transferred between institutions/agencies.

Registering your Legal Entity:

If you are starting your position as a new Official, Temporary Agent, Contract Agent, or have previously worked as an expert or trainee, please submit the following two documents to pmo-fichier-tiers@ec.europa.eu :

- The legal entity form signed and dated (attached to this note);
- A copy of your passport or national ID card.

Registering your Bank Account:

If you are a new Official, Temporary Agent, or Contract Agent, please send the following two documents to pmo-fichier-tiers@ec.europa.eu:

- The “financial identification” form (attached to this note)
- A recent bank statement from this bank account.

N.B.: if your move is related to a transfer or if you have previously served as an expert or trainee, we are already in possession of your bank details, therefore simply confirm the bank account you wish to use to pmo-fichier-tiers@ec.europa.eu.

The process of validating a bank account takes about 2 to 3 weeks. It is in your interest to send these documents as soon as possible (by email to pmo-fichier-tiers@ec.europa.eu).

PLEASE NOTE THAT YOUR SALARY IS PAID BY 15TH OF EACH MONTH

a. You Start on the 1st of the Month:

Your first salary will be established based on pre-registered basic career data. You will receive your first salary after we have checked and confirmed that you have indeed taken up duty.

b. You Start on the 16th of the Month:

Your first salary will be paid on the 15th of the month following your entry into service. If you need it, you can request an ad hoc advance on your salary before the 20th of the month.

- If your employer is EEAS, please send an email to PMO-SALARIES@ec.europa.eu
- For any other employer, please send your request to their Human Resources team.

Note: Change of Your Bank Account

If you have received payments from an EU institution or Agency in the past on a bank account that is now closed, please update urgently the bank account as explained above (via annexes 1 and 2 at the end of this note). For other cases, we would advise you to wait for the first payment to arrive on the new account before closing the old one.

2. COMPONENTS OF YOUR SALARY

Your salary of the month M is calculated by the 20th of the month M-1. Any changes to your career or rights validated after this date will not be taken into account until the month M+1.

The salary you receive takes into account the basic salary that corresponds to your grade and step (established during the recruitment phase, see your work contract), any eligible allowances, compensations, taxes and social contributions (sickness, pension etc.).

The salary is impacted by a weighting factor to take into account the cost of living in your place of employment. The weighting factor for Belgium and Luxembourg is 100%. The impact of the weighting factor (positive or negative compared to Belgium/Luxembourg) is calculated globally in the pay and is established by the European Commission (generally once a year) based on statistics from Eurostat. The exchange rates for payments made in non-euro currencies are established in the same way. The new values are applicable from the 1st of July each year and their impact is calculated at the same time as the December salary of the same year, with retroactive application. Your salary statement will be available to be viewed in SYSPER "rights and privileges" around the 15th of each month.

3. DEDUCTIONS FROM YOUR SALARY

A number of deductions will be made from your salary each month, including:

- Pension Contribution: 13.1% of your basic salary
- Solidarity levy: The solidarity levy is set at 6%. The levy is set at 7% as of grade AD 15, step 2.
- Sickness Insurance: 1.7% of your basic salary
- Unemployment insurance: 0.51% of your basic salary (for temporary and contract staff only).
- Accident Insurance: 0.1% of your basic salary

- Tax deduction: The tax deduction is levied progressively at a rate between 8% to 45% of the taxable portion of your salary. It is calculated and based on all the components of the salary and on the number of dependents you have in your charge.

4. PAYMENT OF THE SALARY

You can ask to receive your salary in a bank account situated in a European Union Member State other than your place of employment. In this case, the payment can only be made in Euro, with the impact of the weighting factor of your place of employment, and the bank account indicated will be considered as your principal bank account.

The reimbursement of your medical and mission costs is also paid into your principal bank account.

If your place of employment is outside the Euro zone and you want to be paid in Euro, you must send your request by email to PMO-SALARIES@ec.europa.eu and to pmo-fichier-tiers@ec.europa.eu when you send the financial identification form (annex 2) for your new bank account. The change will come into effect within three weeks of your request. Please note that any conversion costs or management costs on your bank account in a non-Euro Member State are not taken into account by the Administration.

Note: Free Transfer

You can request by email to PMO-SALARIES@ec.europa.eu to transfer part of your salary (maximum 25% of your basic salary) to another European Union Member State. It is not possible to request a transfer to the same country where your salary is paid. In addition, it is only possible to make one, unique, free transfer in any given period.

At the same time, you have to send the completed form for the concerned bank account (annex 2).

Note on Special Cases: Staff in EU Delegations: Possible Payment in Local Currency

By default, you will be paid in Euro to your principal bank account.

You can also ask to be paid up to 80 % of your salary in local currency as from the month M+1. Before you opt for this, you should check with the Head of Administration of the Delegation whether it may be in your interest to do this. It is important to note that – since the exchange rates are set annually and applied with retroactive effect – you may end up repaying some of the amounts that you have received in local currency if there is a change in the exchange rate. Occasionally, there can be quite extreme exchange rate fluctuations.

If the Head of Administration confirms that it is appropriate to be paid in local currency, you can request your Delegation to create your local currency bank account in SUMMA². Once done, communicate to pmo-fichier-tiers@ec.europa.eu the exact percentage (max. 80%) you wish to transfer, the starting date of this transfer, your staff number, the last 4 digits of your local bank account.

² SUMMA: the Commission's corporate financial system for accounting, finance, and budgeting.

B. OTHER FINANCIAL RIGHTS

PLEASE NOTE THAT IT TAKES APPROXIMATELY 2-3 MONTHS TO ESTABLISH YOUR RIGHTS

1. EXPATRIATION OR FOREIGN RESIDENCE ALLOWANCE

You may be considered as an expatriate and therefore be entitled to an **expatriation allowance of 16 %**. This allowance is calculated on your basic salary, household allowance and dependent child allowance (if applicable).

You would be considered as an expatriate if:

- you do not have and have never had the nationality of the place of your employment and have not been “habitually resident or working” in the country of employment during the reference period of 5 years ending 6 months before your entry into service. Work for an EU Institution, an EU Member State or any other international organisation is not taken into account for the calculation of the reference period;
- you have or have had the nationality of your place of employment and did not have your “habitual residence” in the country of nationality at any time in the reference period of 10 years prior to your entry into service. If you were absent from the country of nationality in the context of work for an EU Member State or international organisation, this absence will not be taken into account.

The concept of “habitual residence” or “habitual place of employment” is determined in accordance with the case law on the expatriation allowance.

OR

If you have been habitually resident or working in the country of employment during the whole duration of the reference period of 5 years ending 6 months before the entry into service, but do not have and have never had the nationality of your place of employment, you will be entitled to a **foreign residence allowance of 4 %** (instead of the expatriation allowance) calculated on your basic salary, household allowance and dependent child allowance (if entitled).

Important Note:

You have a legal obligation to declare your actual and any past nationality/ies in order to ensure the correct determination of your rights.

Note: any **change of nationality** after the start of your employment must be declared to the Administration because this change can have an impact on your statutory rights. Obtaining the nationality of the country of the official place of employment can have an impact on the right of the expatriation (16%) or foreign residence allowance (4%), on the payment of annual travel expenses and on the supplementary home leave.

2. FAMILY ALLOWANCES

If you have dependent child(ren) (natural or adopted child(ren) under the age of 18), you are entitled to three types of family allowances, each paid monthly:

- **Household Allowance:** One allowance per household of **€ 241.21 + 2%** of your basic salary. If you have no dependent children but are married or in a partnership recognised as equivalent to marriage (specific conditions apply³), you can be granted the household allowance if the income of your spouse is (and stays) below a set threshold.
- **Dependent Child Allowance:** One allowance per child of **€ 527.06**. Children aged between 18 and 26 can also be recognised as “dependent children” if they are in recognised educational or vocational training.
- **Education Allowance:** One allowance per child, the amount of which will vary according to the type of educational training of your child, as follows:
 - **Pre-school Allowance:** a flat rate amount of **€ 128.76** per child for children up to the age of 6 who have not yet started primary school;
 - **Education Allowance for primary and secondary education:** reimbursement of certain school costs up to a threshold of **€ 357.62** per child. This monthly amount can be doubled if there is no European School at or within a distance of 50 km of your place of employment;
 - **Education Allowance for Higher Education:** a flat rate amount of **€ 357.62** per child. This monthly amount can be doubled if the child is studying abroad or at a distance of at least 50 km from where you work. The 50-km rule only applies if you are entitled to the expatriation allowance (see below).

Important Note: These allowances are intended to supplement, where applicable, any allowances of a similar nature received from other sources (e.g. from national social security systems, employers). The amount of allowances received from other sources will be deducted from those paid by the European Union.

If you benefit from the family allowances (household allowance, dependent child allowance, school allowance paid by the European Union), you have a legal obligation to inform PMO about the amount of the allowances received from other sources, as well as any subsequent change to them or to your personal situation that may affect these payments.

It is important to note that if you or your spouse/partner or former spouse receive national family allowances, the latter must also be declared.

³ The conditions governing partial and full spouse equivalence are set out in Article 1(2)(c) of Annex VII to the Staff Regulations. N.B.: If a couple has access to marriage, a registered partnership does not give rise to the household allowance.

A **tax abatement** (i.e. non application of the EU tax) of twice the dependent child allowance per child is granted for dependent children. No tax abatement is granted for a dependent spouse.

Note: Transfer of Education Allowance

If your child is studying in a European Union Member State and outside your place of employment, you can request the transfer of the education allowance when submitting your child's education declaration in SYSPER once in service.

The transfer of the education allowance is relevant only if the salary correction coefficient of the child's country of study is superior to the weightings of your country of assignment.

Example: You work in Brussels and your child studies in Denmark – the current correction coefficient of 132% applicable to Denmark will be applied to the education allowance transferred to your child's account.

The payment is made:

- To a bank located within the EU, for the study period concerned, up to the granted pre- or education allowance
- To a bank account owned by the agent or dependent child
- In the currency of the country of studies. The bank account can be located in any EU Member State.

The request can be made in SYSPER once you have started work under the "declaration of studies" module. Retroactive payments are not possible.

3. REIMBURSEMENT OF ANNUAL TRAVEL COSTS

If your place of employment is more than 200km from your "place of origin" and you have the right to the expatriation allowance or the foreign residence allowance, you may receive an annual travel allowance. The distance calculation is made on a straight-line basis between your assigned place of employment on the one hand and your place of origin on the other hand. Concerning children, when both parents are working in the Institutions, they can choose which parent receives the travel allowances for the children, based on a joint request.

4. HOUSING ALLOWANCE - LUXEMBOURG

A Housing allowance is granted to certain staff members **living and working in Luxembourg** to help with the high cost of housing.

To be eligible for this allowance, you must meet the following criteria:

- You **work** in Luxembourg and **reside** in Luxembourg.
- You are an **official, temporary agent, or contract agent** in active employment.
- Your **basic salary is lower** than that of **AD/AST grade 5, step 5**.

The amount of the allowance is determined by your grade and step (between **€ 325 – € 500** per month). It is **automatically processed** each month using the data available to the administration via SYSPER (civil status, grade, place of employment, place of residence, and entitlement to the household allowance, if applicable). The Housing allowance can be received for a maximum duration of **four years** (whether continuous or not). If you meet the specific conditions, it will appear on your salary statement under the pay code "LUX."

II. COMPENSATION FOR COSTS RELATED TO YOUR ENTRY INTO SERVICE

If you have to **change your place of residence** upon entry into service in order to be able to come to work on a daily basis, you may be entitled to the following compensations:

1. TRAVEL COSTS

The payment of the travel costs for yourself and the members of your household from the place from where you were recruited to the place of work (flat rate based on the geographical distance). Travel expenses are not paid in respect of children aged less than 2 years during the entire calendar year starting after entry into service.

2. DAILY SUBSISTENCE ALLOWANCE

A flat rate amount is payable per day to compensate you for the costs and inconveniences of settling in at the place of work

- If you are entitled to the household allowance: **€ 55.40 per day** up to maximum probationary period plus one month (if no probationary period: maximum up to 180 days);
- If you are not entitled to the household allowance: **€ 44.68 per day** up to maximum 120 days;
- If your employment contract is less than one year: throughout the duration of the contract, whether or not you are entitled to the household allowance.

Important Note: The payment of daily subsistence allowance is stopped on the day of the unloading of your furniture (see below point 4).

3. INSTALLATION ALLOWANCE

The installation allowance is a grant contributing to the costs you may incur related to settling into your new permanent accommodation. It is paid to established officials and temporary/contractual staff who provide proof that they had to change their place of residence to meet the requirements of Article 20 to the Staff Regulations. The installation allowance is paid **after your probation period is completed**.

In the case of officials, the installation allowance is equivalent to:

one month's basic salary in the case of temporary/contract staff, the installation allowance is equivalent to:

- one third if the foreseeable period of service is not less than one year but less than two years;
- two thirds if the period of service is not less than two years but less than three;
- 100%, if the period of service is three years or more.

Important Note: The installation allowance is doubled if the official/temporary/contract staff member is entitled to the household allowance, and if the family settles within one year from the end of the probationary period.

4. REIMBURSEMENT OF REMOVAL COSTS

The reimbursement of removal costs is subject to **prior authorisation** and must be requested **prior to removal**.

If you have a work contract of at least one year, you are entitled to the reimbursement of the costs for the removal of your personal effects from your **place of recruitment** to your **place of assignment**.

Moving expenses are reimbursed within the limits of a ceiling, taking into account your family situation and the geographical distance. Insurance and VAT are included in the ceiling. Please note that **any removal made before taking up duty or without authorisation from PMO will not be refunded**. Please also note that if you receive daily subsistence allowance, it will be stopped on the day of the unloading of your furniture.

IMPORTANT! When your rights are initially fixed, **by default your place of origin = your place of recruitment**. This is so that we can establish your rights more quickly. **You can request a change to your place of origin within one year of taking up duties** (the start date of your contract); there is a module in SYSPER that will allow you to do so. Your request will be accepted if the relevant conditions have been met. The establishment of your place of origin is relevant notably for the reimbursement of annual travel costs.

III. QUICK GUIDES: CHECKLIST AND TIMELINE

The Newcomer's Checklist

PHASE 1: BEFORE ENTRY INTO SERVICE

- Submit your **Legal entity form** and **Bank account form** (details of the account on which you will receive your salary) to pmo-fichier-tiers@ec.europa.eu **15 days** before taking up duties at the latest.

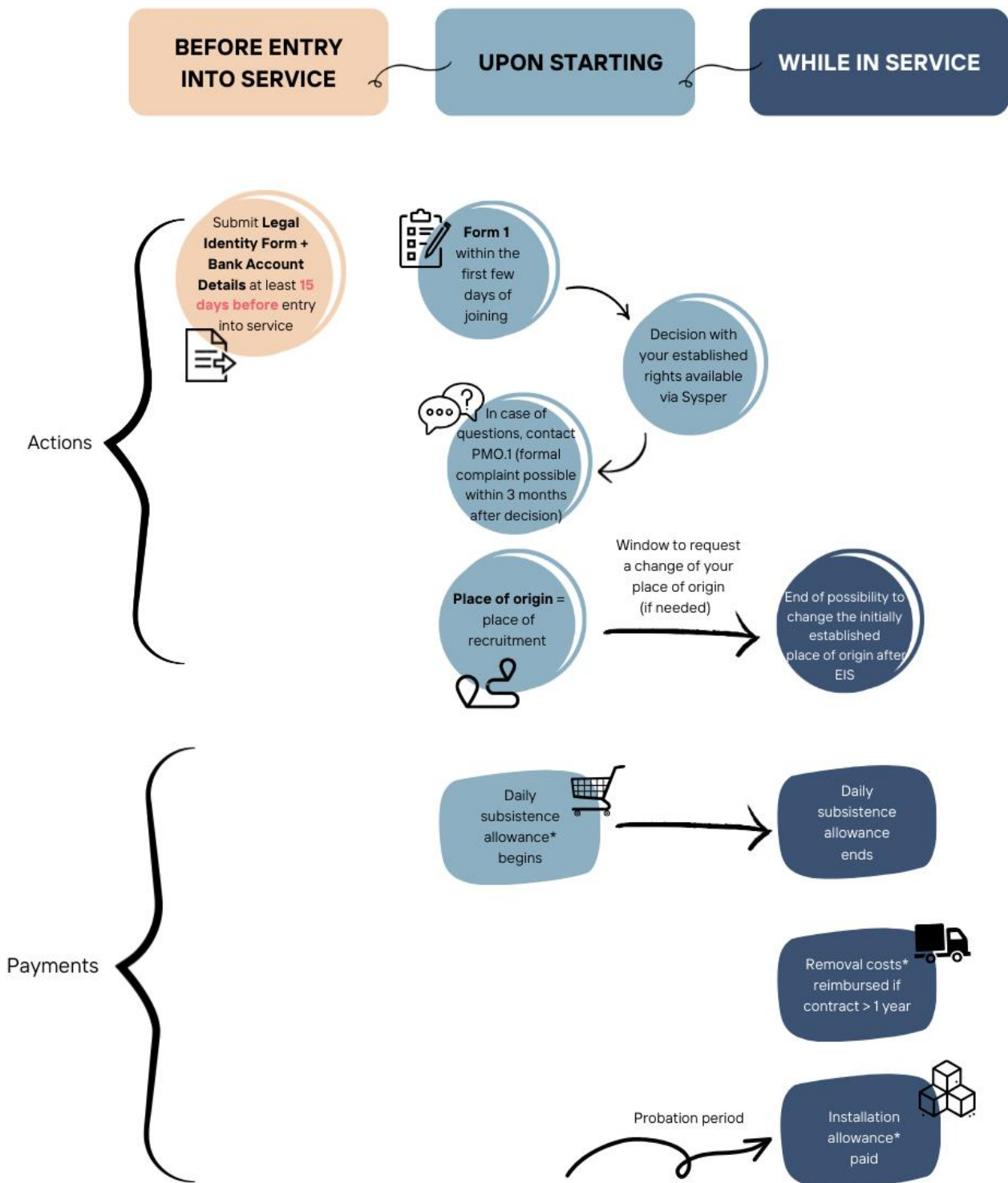
PHASE 2: UPON STARTING

- Your file handler will get in touch with you in the first few days and you will be requested to fill in, sign and return **Form 1** (with personal and professional information to help us determine your rights) and provide supporting documents **within 5 days** for PMO to proceed with the establishment of your rights.
- Attend the PMO online newcomers' **information session** (details communicated via email once you have started).
- If starting on the 16th of the month: you can request an **advance on your salary** before the 20th of the month (see p.4).
- Consult your entitlements once established (2-3 months after starting, **Appointing Authority** decision available via SYSPER, you will be notified by email). In case of doubt regarding your entitlements, contact PMO.1.

PHASE 3: WHILE IN SERVICE

- **Removal reimbursement:** you must request prior authorisation via SYSPER 6 weeks before the removal date.
- **Installation allowance:** if eligible, you can request (after the probation period) the payment of installation allowance (form and supporting documents to be sent to PMO-ENTRY-INTO-SERVICE@ec.europa.eu).
- **Place of origin:** once your Appointing Authority decision is established and if applicable, contact PMO.1 to request a change of your place of origin (within 1 year of taking up your duties).

The Newcomer's Timeline



*Please note that you need to be eligible to receive these payments, to check eligibility criteria and details please go to the relevant section.

FURTHER INFORMATION

You can consult the [EU Staff Regulation](#) and the Conditions of Employment of Other Servants (CEOS).

It may take some time before your file is fully in order and up to date. Until then, you will be paid the basic salary only. The payment of all entitlements, once confirmed, will be backdated to the date of entry into service.

Questions related to the payment of your salary and to your entitlements will be discussed with a member of the entry into service team, who will contact you by email shortly after your date of entry into service. For practical reasons, it is not possible to reply to any questions before that is completed and analysed.

We strongly advise that you keep all your payslips, work contracts, and certificates of activity until after your retirement because these can be useful justifications for you for many reasons e.g. pension rights, fiscal control, inheritance, etc.

ENCLOSURES:

Annex 1: Legal entity form ([link](#))

Annex 2: Financial identification form ([link](#)) including for payments in local currency in a delegation

DISCLAIMER

Please note that this brochure is for information purposes only and does not constitute a decision of the administration that could give rise to a complaint under art. 90 of the Staff Regulations.

This version is valid for newcomers assigned to the EU institutions and agencies with bank accounts managed by PMO.

Paymaster Office (PMO)

Rights and Salaries