

Commission Delegated Regulation (EU) 2018/1127 of 28 May 2018 amending Delegated Regulation (EU) 2015/2195 on supplementing Regulation (EU) No 1304/2013 of the European Parliament and of the Council on the European Social Fund, regarding the definition of standard scales of unit costs and lump sums for reimbursement of expenditure by the Commission to Member States

COMMISSION DELEGATED REGULATION (EU) 2018/1127

of 28 May 2018

amending Delegated Regulation (EU) 2015/2195 on supplementing Regulation (EU) No 1304/2013 of the European Parliament and of the Council on the European Social Fund, regarding the definition of standard scales of unit costs and lump sums for reimbursement of expenditure by the Commission to Member States

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1304/2013 of the European Parliament and of the Council on the European Social Fund and repealing Council Regulation (EC) No 1081/2006<sup>(1)</sup>, and in particular Article 14(1) thereof,

Whereas:

- (1) With a view to simplifying the use of the European Social Fund ‘ESF’ and reducing the administrative burden for beneficiaries, it is appropriate to increase the scope of standard scales of unit costs and lump sums available for reimbursement to Member States. The standard scales of unit costs and lump sums for reimbursement to Member States should be established on the basis of data submitted by Member States or published by Eurostat and on the basis of methods commonly agreed, including the methods set out in Article 67(5) of Regulation (EU) No 1303/2013 of the European Parliament and of the Council<sup>(2)</sup> and Article 14(2) and (3) of Regulation (EU) No 1304/2013.
- (2) Taking into account the significant disparities between Member States regarding the level of costs for a particular type of operation, the definition and amounts of standard scales of unit costs and lump sums may differ according to the type of operation and the Member State concerned in order to reflect their specificities.
- (3) Croatia, Ireland, Spain and the United Kingdom have submitted methods for defining standard scales of unit costs for reimbursement of expenditure by the Commission.
- (4) France, the Czech Republic, Malta, Slovakia and Cyprus have submitted methods for either amending existing standard scales of unit costs, or defining additional standard scales of unit costs for reimbursement by the Commission concerning types of operation not yet covered by Commission Delegated Regulation (EU) 2015/2195<sup>(3)</sup>.
- (5) For the SSUCs relating to operations supporting education and applicable to all Member States except Greece and Denmark, the categories of costs covered by the SSUCs, and

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the amounts to be paid where the course does not last one full academic year or in case of part-time participation, should be clarified.

(6) Delegated Regulation (EU) 2015/2195 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

*Article 1*

Delegated Regulation (EU) 2015/2195 is amended as follows:

- (1) Annex II to Delegated Regulation (EU) 2015/2195 is replaced by the text in Annex I to this Regulation.
- (2) Annex III to Delegated Regulation (EU) 2015/2195 is replaced by the text in Annex II to this Regulation.
- (3) Annex V to Delegated Regulation (EU) 2015/2195 is replaced by the text in Annex III to this Regulation.
- (4) Annex VII to Delegated Regulation (EU) 2015/2195 is replaced by the text in Annex IV to this Regulation.
- (5) Annex XIV to Delegated Regulation (EU) 2015/2195 is replaced by the text in Annex V to this Regulation.
- (6) Annex XV to Delegated Regulation (EU) 2015/2195 is replaced by the text in Annex VI to this Regulation.
- (7) The text in Annex VII to this Regulation is added as Annex XVI to Delegated Regulation (EU) 2015/2195.
- (8) The text in Annex VIII to this Regulation is added as Annex XVII to Delegated Regulation (EU) 2015/2195.
- (9) The text in Annex IX to this Regulation is added as Annex XVIII to Delegated Regulation (EU) 2015/2195.
- (10) The text in Annex X to this Regulation is added as Annex XIX to Delegated Regulation (EU) 2015/2195.

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 28 May 2018.

*For the Commission*

*The President*

Jean-Claude JUNCKER

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## ANNEX I

## ANNEX II

### Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to France

#### 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs	Measurement unit for the indicator	Amounts (in EUR)
1. “Garantie Jeunes” supported under priority axis 1 “Accompagner les jeunes NEET vers et dans l’emploi” of the operational programme “PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L’INITIATIVE POUR L’EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER” (CCI-2014FR05M9OP001)	Young NEET <sup>a</sup> with a positive result under “Garantie Jeunes” at the latest 12 months following the start of coaching.	— allowance paid to the participant	Number of young NEETs who have one of the following results at the latest 12 months following the start of the coaching: — entered vocational skills training leading to a certification, whether by: — entering training in lifelong learning; or — entering basic training; — or started a company; — or found a job; or	6 400

**a** Young person not in employment, education or training that participates in an operation supported by the “PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L’INITIATIVE POUR L’EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER”.

**b** The entitlement to receive an allowance is regulated in decree n°88-368 of 15 April 1988 modified by decree n°2002-1551 of 23 December 2002.

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				Category		Amount
				1	2	
			—	has spent at least 80 working days in a (paid or not) professional environment.		
2. Training for unemployed provided by accredited training organisations and supported by the Operational Programme Ile-de-France (CCI 2014FR05M0OP001)	Participants with a successful outcome following a training course.	All eligible costs of the operation.	Number of participants with one of the following outcomes following a training course:			
			— received a diploma or a confirmation of acquired competencies at the end of their training course;			
			— found a job of at least one month duration;			
			— inscribed in a further professional training course;			
			— re-inscribed in their previous school curriculum			
					Healthcare	3931
					Safety of goods and people	
					Cultural, sports and leisure activities	556
					Services to people	
					Handling of soft materials	
					Agri-food, cooking	
					Trade and sales	
					Hosting, hotel industry, catering	
					Health and safety	

**a** Young person not in employment, education or training that participates in an operation supported by the "PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L'INITIATIVE POUR L'EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER".

**b** The entitlement to receive an allowance is regulated in decree n°88-368 of 15 April 1988 modified by decree n°2002-1551 of 23 December 2002.

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			<p>after an interruption;</p> <p>or gained access to a formal validation process of their acquired competencies.</p> <p>If a participant achieves more than one successful outcome following the training course, this shall only give rise to the reimbursement of one amount for that training.</p>	<p>3</p> <p>Secretarial and office automation training</p> <p>Social work</p> <p>Electronics</p> <p>Hairdressing, beauty and wellness</p> <p>Vehicle and equipment maintenance</p> <p>Transport, handling, storing</p> <p>4</p> <p>Agriculture</p> <p>Environment</p> <p>Building and public works</p> <p>Printing and publishing techniques</p>	
3. Training for unemployed provided by accredited training organisations and supported by the following	Participants with a successful outcome following a training course.	All eligible costs of the operation.	Number of participants with one of the following outcomes following a training course: — received a diploma	<p><b>Category</b></p> <p>1</p> <p>Transport, logistics and tourism</p> <p>Banking, insurance</p> <p>Management, business</p>	<p><b>Amount</b></p> <p>403</p>

**a** Young person not in employment, education or training that participates in an operation supported by the “PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L’INITIATIVE POUR L’EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER”.

**b** The entitlement to receive an allowance is regulated in decree n°88-368 of 15 April 1988 modified by decree n°2002-1551 of 23 December 2002.

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Operational Programmes: Rhône-Alpes (CCI 2014FR16M2OP010) and Auvergne (CCI 2014FR16M0OP002)			which is officially endorsed by a professional representation organisation or government office; 2 received a confirmation of acquired competencies at the end of their training course; found a job; inscribed in a further professional training course; re-inscribed in their previous school curriculum; after an interruption; or gained access to a formal validation process of their acquired competencies.	administration, creation of enterprises Services for individuals and communities Health and social work, recreational, cultural and sporting activities Restaurant, hotel and food industries Trade Handling of soft materials and wood; graphic industries Building and public works Process industries Mechanics, metal working
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**a** Young person not in employment, education or training that participates in an operation supported by the "PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L'INITIATIVE POUR L'EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER".

**b** The entitlement to receive an allowance is regulated in decree n°88-368 of 15 April 1988 modified by decree n°2002-1551 of 23 December 2002.

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			For category 5, additionally, number of participants with a successful outcome as described above who are entitled to receive an allowance from the Region Auvergne-Rhône-Alpes <sup>b</sup> . If a participant achieves more than one successful outcome following the training course, this shall only give rise to the reimbursement of one amount for that training.		Agriculture, fisheries
				4	Maintenance 605
					Electricity, electronics
					IT and telecommunication
				5	Allowances 901
<b>a</b>	Young person not in employment, education or training that participates in an operation supported by the "PROGRAMME OPÉRATIONNEL NATIONAL POUR LA MISE EN ŒUVRE DE L'INITIATIVE POUR L'EMPLOI DES JEUNES EN METROPOLE ET OUTRE-MER".				
<b>b</b>	The entitlement to receive an allowance is regulated in decree n°88-368 of 15 April 1988 modified by decree n°2002-1551 of 23 December 2002.				

## 2. Adjustment of amounts

The amount of unit cost 1 is based partly on a standard scale of unit cost funded entirely by France. Out of the 6 400 EUR, 1 600 EUR correspond to the standard scale of unit cost set out by the "instruction ministérielle du 11 octobre 2013 relative à l'expérimentation Garantie Jeunes prise pour l'application du décret 2013-80 du 1er octobre 2013 ainsi que par l'instruction ministérielle du 20 mars 2014" to cover the costs borne by the Youth Public Employment Services "Missions Locales" to coach each NEET entering the "Garantie Jeunes".

Unit cost 1 shall be updated by the Member State in line with adjustments under national rules to the standard scale of unit cost of 1 600 EUR mentioned in paragraph 1 above that covers the costs borne by the Youth Public Employment Services.

The amount of unit costs 2 and 3 are based on publicly procured prices for training hours in the respective fields and geographical areas. These amounts will be adjusted when the procurement process for the underlying training courses is repeated according to the following formula:

$$\text{New price (excl. VAT)} = \text{Old price (excl. VAT)} \times (0,5 + 05 \times \text{Sr}/\text{So})$$

Sr is the index of employed persons INSEE (identifier 1 567 446) of the last monthly publication at the date of the adjustment.

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So is the index of employed persons INSEE (identifier 1 567 446) of the monthly publication at the date of submission of the tender for the first adjustment then, for the following adjustments, of the monthly publication of the anniversary date of submission of the tender.

## ANNEX II

## ANNEX III

### Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to the Czech Republic

#### 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs <sup>a</sup>	Measurement unit for the indicator	Amounts(in national currency CZK unless otherwise mentioned)	
1. Establishment of a new childcare facility under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Newly created place in a new childcare facility	—	purchase of equipment for a childcare facility; management of project phase focused on creating the facility.	Number of newly created places in a new childcare facility <sup>b</sup>	20 053 incl. VAT, or 16 992 excl. VAT
2. Transformation of an existing facility to a children's group under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth	Transformed place in a children's group <sup>c</sup>	—	purchase of equipment for a transformed facility; purchase of teaching aids; management of project phase focused	Number of transformed places in a children's group <sup>d</sup>	9 518 incl. VAT, or 8 279 excl. VAT



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Pole (2014CZ16M2OP001)		on transforming the facility		
3. Operating a childcare facility under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Occupancy per place in a childcare facility	—	salaries of teaching and non-teaching staff, operation of the childcare facility, management of the operation	Occupancy rate <sup>e</sup> 628 <sup>f</sup>
4. Upskilling of caregivers under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Achievement of a qualification as caregiver in a childcare facility	—	training and examination for professional qualification	Number of persons who obtain a certification of professional qualification as caregiver in a childcare facility 14 178
5. Lease of premises for childcare facilities under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Occupancy per place in a childcare facility	—	Rent of the premises for a childcare facility	Occupancy rate <sup>g</sup> 56 <sup>h</sup>

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6. Further external professional training of employees under Priority Axis 1 of Operational Programme Employment, (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in an external training course on general information technologies (IT)	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed hours per employee.	324
7. Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in an external training course on soft and managerial skills	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed hours per employee.	593
8. Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	A period (45 minutes) of participation of an employee in external language training courses	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed periods per employee	173
9. Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in a training course in specialised IT	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed hours per employee	609
10. Further external professional training of employees under Priority Axis 1 of	One hour (60 minutes) of participation of an employee in an external training course	All eligible costs, including: — Direct costs of providing training;	Number of completed hours per employee	436

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the Operational Programme Employment (2014CZ05M9OP001)	in accountancy, economy and law	—	Indirect costs; Wages for participants.	
11. Further external professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in external technical and other professional training	—	All eligible costs, including: — Direct costs of providing training; — Indirect costs; — Wages for participants.	Number of completed hours per employee 252
12. Further internal <sup>i</sup> professional training of employees under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001)	One hour (60 minutes) of participation of an employee in a training course provided by an internal trainer in any of the following areas: — general information technologies (IT) — soft and managerial skills — languages — specialised IT — accountancy, economy and law — technical and other professional.	—	All eligible costs, including: — Direct staff costs; — Indirect costs; — Wages for participants.	Number of completed hours per employee 144
13. Support provided by non-permanent personnel to school/educational facility under Priority axis 3	0,1 full-time equivalent (FTE) worked as a school psychologist and/or a specialised school	—	All eligible costs, including, direct staff costs	Number of 0,1 FTE worked per month 5 607

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of Operational Programme Research, Development and Education (2014CZ05M2OP001)	pedagogue per month			
14. Support provided by non-permanent personnel to school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	0,1 FTE worked by a school assistant and/or social pedagogue per month.	All eligible costs, including direct staff costs	Number of 0,1 FTE worked per month	School 502 assistant Social 1695 pedagogue
15. Support provided by non-permanent personnel to school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	0,1 FTE worked by a nanny per month	All eligible costs, including direct staff costs.	Number of 0,1 FTE worked per month	3 227
16. Provision of extracurricular activity for children/pupils at risk of school failure under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational	Provision of a block of 16 lessons of extracurricular activities with a duration of 90 minutes per lesson provided to a group of at least 6 children/pupils of which 2 are at risk of school failure.	All eligible costs, including direct staff costs.	Number of completed blocks of 16 lessons with a duration of 90 minutes per lesson provided to a group of at least 6 children/pupils of which 2 are at risk of school failure.	17 277

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<p>Programme Prague Growth Pole (2014CZ16M2OP001)</p>				
<p>17. Supporting pupils at the risk of school failure through tutoring under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)</p>	<p>Provision of a block of 16 hours of tutoring to a group of at least 3 registered pupils at risk of school failure.</p>	<p>All eligible costs, including direct staff costs.</p>	<p>Number of completed blocks of 16 hours provided to a group of at least 3 registered pupils at risk of school failure.</p>	<p>8 523</p>
<p>18. Professional development of pedagogues through structured training courses under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)</p>	<p>Hours of professional training provided to pedagogues.</p>	<p>All eligible costs, including direct costs of providing training.</p>	<p>Number of completed hours of training per pedagogue</p>	<p>(1) <b>422</b> for training inside regular class time (2) <b>170</b> for training outside regular class time</p>
<p>19. Provision of information to parents through meetings under Priority axis 3 of Operational Programme</p>	<p>Thematic meeting with a minimum of eight parents for a minimum duration of two hours (120 minutes).</p>	<p>All eligible costs, including direct staff costs.</p>	<p>Number of thematic meetings with a minimum of eight parents for a minimum duration of</p>	<p>3 676</p>

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Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)			two hours (120 minutes)	
20. Professional development of pedagogues in schools and educational facilities under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Block of 30 hours of external mentoring/coaching to a group of between 3 and 8 pedagogues.	All eligible costs, including direct staff costs.	Number of completed blocks of 30 hours mentoring/coaching to a group of between 3 and 8 pedagogues.	29 698
21. Professional development of pedagogues in schools and educational facilities under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Training cycle of 15 hours of structured job-shadowing by a pedagogue	All eligible costs, including direct staff costs.	Number of completed training cycles of 15 hours per pedagogue undertaking a structured visit to another pedagogue in another school.	4 246
22. Professional development of pedagogues in schools and educational facilities under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Cycle of 10 hours of training through mutual cooperation involving a group of at least 3 pedagogues.	All eligible costs, including direct staff costs.	Number of completed training cycles of 10 hours involving a group of at least 3 pedagogues.	8 068

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23. Professional development of teaching staff of school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Tandem lesson <sup>j</sup> of 2,75 hours.	All eligible costs, including direct staff costs.	Number of completed tandem lessons	778
24. Professional development of pedagogues of school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	Cycle of 19 hours of mutual cooperation and learning involving an expert and 2 pedagogues.	All eligible costs, including direct staff costs.	Number of completed cycles of 19 hours involving an expert and 2 other pedagogues.	5 377
25. Career advice services in schools and cooperation between schools and employers under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	0,1 FTE worked per month by a career advisor and/or a coordinator of cooperation between a school and employers.	All eligible costs, including direct staff costs	Number of 0,1 FTE worked per month	4 942
26. Professional development of pedagogues of school/ educational facility under Priority axis 3 of Operational	Training cycle of 8,5 hours involving structured job-shadowing by a pedagogue and a mentor.	All eligible costs, including direct staff costs	Number of completed training cycles of 8,5 hours per structured visit to an institution/ company/facility.	2 395

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Programme Research, Development and Education (2014CZ05M2OP001)										
27. Professional competence development of pedagogues under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001).	Cycle of 3,75 hours or 4 cycles of 3,75 hours of training involving a pedagogue and expert/ICT technician.	All eligible costs, including direct staff costs	Number of completed training cycles of 3,75 hours involving a pedagogue and expert/ICT technician.	One cycle — 1 050 Four cycles — 4 200						
28. Mobility of researchers under priority axis 2 of Operational Programme Research, Development and Education (2014CZ05M2OP001).	Months in mobility per researcher.	All eligible costs of the operation.	Number of months in mobility per researcher.	<table border="1" data-bbox="1139 1137 1335 1451"> <thead> <tr> <th colspan="2" data-bbox="1139 1137 1335 1211">Component<sup>o</sup> (EUR)</th> </tr> </thead> <tbody> <tr> <td data-bbox="1139 1211 1206 1285">Living allowance</td> <td data-bbox="1206 1211 1335 1285">674</td> </tr> <tr> <td data-bbox="1139 1285 1206 1451">(for incoming mobility to CZ)</td> <td data-bbox="1206 1285 1335 1451">990</td> </tr> </tbody> </table> <p data-bbox="1139 1451 1335 1715">The amounts of Living Allowance for outgoing mobility from CZ shall be calculated by multiplying</p> <ul data-bbox="1139 1715 1335 2009" style="list-style-type: none"> <li data-bbox="1139 1715 1335 2009">o The total amount per participant will depend on the characteristics of each incidence of mobility and the applicability of each of the components set out.</li> </ul>	Component <sup>o</sup> (EUR)		Living allowance	674	(for incoming mobility to CZ)	990
Component <sup>o</sup> (EUR)										
Living allowance	674									
(for incoming mobility to CZ)	990									





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Pole (2014CZ16M2OP001).	by an Intercultural Worker <sup>m</sup> .		by an Intercultural Worker.		
30. Transnational mobility projects for the training of educational staff under Priority Axis 4 “Education and learning and support of Employment” of Operational Programme Prague Growth Pole (2014CZ16M2OP001).	A 4-day traineeship for educational staff in a school in another European State consisting of at least 24 hours of educational activities.	All eligible costs of the operation, which are: (1) Salaries for participants (2) Costs associated with organising the traineeship in the host and sending school. (3) Travel and subsistence costs.	Number of 4-day traineeships participated in by educational staff in a school in another European State.	(1) 5 087 (2) EUR 350 (3) To these amounts for each 4-day traineeship may be added an amount per participant to cover travel and subsistence costs as follows: <b>Travel costs</b> depending on distance as follows":	
					<p style="text-align: right;"><b>Amount</b></p> <p>1000 km: 1000</p> <p>20 km: 1000</p> <p>100 km: 180</p> <p>500 km: 500</p> <p>999 km: 999</p> <p>2 EUR</p> <p>0000</p> <p>999 km: 3 EUR</p> <p>0000</p> <p>999 km: 4 EUR</p> <p>0000</p> <p>999 km: 8 EUR</p> <p>km000</p> <p>300</p>

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					<p>and above:</p> <p><b>Subsistence costs, depending on country as follows:</b></p> <p><b>Amount</b></p> <p>Denmark, 418, Ireland, 418, Norway, 418, Sweden, 418, United Kingdom, 418, Belgium, 392, Bulgaria, 392, Greece, 392, France, 392, Italy, 392, Cyprus, 392, Luxembourg, 392, Hungary, 392, Austria, 392, Poland, 392, Romania, 392, Finland, 392, Germany, 392, Spain, 392, Latvia, 392, Malta, 392, Portugal, 392, Slovakia, 392, Estonia, 392, Czechia, 392, Lithuania, 392, Slovenia, 392</p>
<b>a</b>	For unit costs 1-5, the categories of costs mentioned cover all costs associated with that operation, except for types of operations 1 and 2, which may also include other categories of costs.				
<b>b</b>	Meaning a new place which is included in the capacity of the new childcare facility as recorded by national regulations, and which has proof of equipment for each new place provided.				
<b>c</b>	A children's group means it has been registered as a children's group pursuant to national legislation on the provision of childcare services in a children's group.				
<b>d</b>	Meaning a place in an existing facility which is newly registered as a children's group in accordance with national legislation and included in the official capacity of that group, and which has proof of equipment for each place.				
<b>e</b>	The occupancy rate is defined as the number of children attending the childcare facility per half day during 6 months divided by the maximum capacity of the facility per half day during 6 months, multiplied by 100.				
<b>f</b>	This amount will be paid for each 1 % point of occupancy per place up to a maximum of 75 % points for a period of 6 months. If the occupancy rate is less than 20 % there will be no reimbursement.				
<b>g</b>	The occupancy rate is defined as the number of children attending the childcare facility per half day during 6 months divided by the maximum capacity of the facility per half day during 6 months, multiplied by 100.				

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*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

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<b>h</b>	This amount will be paid for each 1 % point of occupancy per place up to a maximum of 75 % points for a period of 6 months. If the occupancy rate is less than 20 % there will be no reimbursement.
<b>i</b>	Internal training is training provided by an internal trainer.
<b>j</b>	Tandem lesson is to be understood as two pedagogues cooperating to mutually strengthen their professional development by jointly planning, implementing and reflecting on teaching methods in a class.
<b>k</b>	The total amount per participant will depend on the characteristics of each incidence of mobility and the applicability of each of the components set out.
<b>l</b>	This indicator will be used for Intercultural Workers or bilingual assistants employed directly on a full-time or a part-time basis by the school.
<b>m</b>	This indicator will be used for external Intercultural Workers engaged by the school to provide services on an hourly basis.
<b>n</b>	Based on travel distance per participant. Travel distances shall be calculated using the distance calculator supported by the European Commission — <a href="http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm">http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm</a>

## 2. Adjustments of amounts

The rate for unit costs 6-11 may be adjusted by replacing the initial minimum wage rate in the calculation method that consists of the minimum wage, the cost for provision of training and indirect costs.

The rate for unit cost 12 may be adjusted by replacing the initial direct staff costs, including social security and health contributions, and/or the wages for participants, including social security and health contributions in the calculation method that consists of direct staff costs, including social security and health contributions and/or the wages for participants, including social security and health contributions.

The rate for unit costs 13-17, 19-27 and 29 may be adjusted by replacing the initial direct staff costs, including social security and health contributions, in the calculation method that consists of direct staff costs, including social security and health contributions, plus indirect costs.

The rate for unit cost 18 may be adjusted by replacing the salaries for participants, including social security and health contributions in the calculation method that consists of the cost for provision of training plus salaries for participants, including social security and health contributions, plus indirect costs.

The rates for unit cost 28 may be adjusted by replacing the amounts for Living Allowance, Mobility allowance, Family allowance, Research, training and networking costs Management and Indirect Costs.

The rate for unit cost 30 may be adjusted by replacing the initial direct staff costs, including social security and health contributions, the costs associated with organising the traineeship in the host and sending school, and the travel and subsistence costs in the calculation method that consists of direct staff costs, including social security and health contributions, the costs associated with organising the traineeship in the host and sending school, and the travel and subsistence costs.

Adjustments will be based on the updated data as follows:

- for the minimum wage, amendments to the minimum wage as set by government decree No 567/2006 Coll;
- for social security contributions, amendments to employers' contributions to social security, defined in Act No 589/1992 Coll. on social security; and
- for health contributions, amendments to employers' contributions to health insurance, defined in Act No 592/1992 Coll. on premiums for health insurance,

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- for average salaries to determine wages/staff costs, changes to the latest annual published data for relevant categories from the average earnings informational system ([www.ISPV.cz](http://www.ISPV.cz)),
- for Living Allowance, Mobility allowance, Family allowance, Research, training and networking costs Management and Indirect Costs, amendment to rates for the Horizon 2020 — Marie Skłodowska-Curie Actions as published at <https://ec.europa.eu/research/mariecurieactions/>
- for travel, subsistence and organisational costs under unit cost 30, amendments to the amounts for travel and organisational costs as well as individual support set by the European Commission for Key Action 1 (mobility projects) under the Erasmus+ programme (<http://ec.europa.eu/programmes/erasmus-plus/>).

### 3. Table of coefficients related to outgoing mobility of researchers

Country	Correction coefficient
Albania	0,908
Argentina	0,698
Australia	1,253
Belgium	1,193
Bosnia and Herzegovina	0,878
Brazil	1,098
Bulgaria	0,853
Montenegro	0,798
Czech Republic	1,0
China	1,014
Denmark	1,615
Estonia	0,934
Faroe Islands	1,6
Finland	1,391
France	1,325
Croatia	1,163
India	0,63
Indonesia	0,899
Ireland	1,354
Italy	1,273
Israel	1,297
Sweden	1,333
Japan	1,383
Republic of South Africa	0,666

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South Korea	1,255
Ukraine	1,101
Canada	1,031
United States of America	1,186
Cyprus	1,095
United Kingdom	1,436
Lithuania	0,872
Latvia	0,906
Luxembourg	1,193
Hungary	0,909
The former Yugoslav Republic of Macedonia	0,816
Malta	1,069
Mexico	0,84
Republic of Moldova	0,729
Germany	1,179
Netherlands	1,245
Norway	1,574
Poland	0,912
Portugal	1,063
Austria	1,251
Serbia	0,801
Romania	0,815
Russia	1,378
Greece	1,106
Slovakia	0,986
Slovenia	1,027
Spain	1,165
Sweden	1,333
Switzerland	1,35
Turkey	1,033
Ukraine	1,101
United States of America	1,186
United Kingdom	1,436
Vietnam	0,61

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

## ANNEX III

## ANNEX V

### Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Malta

#### 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs	Measurement unit for the indicators	Amounts(in EUR)
1. Employment Aid (A2E Scheme) under Priority axis 1 of the ESF Operational Programme II “Investing in human capital to create more opportunities and promote the wellbeing of society” (2014MT05SFOP001)	Employment aid paid per week to workers who are disadvantaged, severely disadvantaged or with disabilities <sup>a</sup> .	All costs related to the Employment Subsidy.	Number of weeks in employment per employee.	(1) Disadvantaged worker — 85 per week for a maximum of 52 weeks. (2) Severely disadvantaged worker — 85 per week for a maximum of 104 weeks. (3) Worker with disabilities — 125 per week for a maximum of 156 weeks.
2. Training aid (Investing In Skills scheme) to enterprises in the private sector under Priority Axis 3 of the ESF Operational Programme II	Participation in one hour of accredited or non-accredited external training	Direct costs of providing external training	Number of completed hours per participant	25

<sup>a</sup> As defined in Regulation (EU) No 651/2014.

<sup>b</sup> <https://ncfhe.gov.mt/en/Pages/MQF.aspx>

<sup>c</sup> <http://ecdl.org>

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

“Investing in human capital to create more opportunities and promote the wellbeing of society” (2014MT05SFOP001)				
3. Training aid (Investing In Skills scheme) to enterprises in the private sector under Priority Axis 3 of the ESF Operational Programme II “Investing in human capital to create more opportunities and promote the wellbeing of society” (2014MT05SFOP001)	Provision of one hour of accredited or non-accredited internal training.	Salary costs for internal trainer.	Number of completed hours of training provided per trainer.	4,9
4. Training aid (Investing In Skills scheme) to enterprises in the private sector under Priority Axis 3 of the ESF Operational Programme II “Investing in human capital to create more opportunities and promote the wellbeing of society” (2014MT05SFOP001)	Participation in one hour of accredited or non-accredited internal or external training.	Salary costs for participant.	Number of completed hours per participant.	4,9
5. Training and work experience under the Youth Guarantee (YG), Priority Axis	(1) Young persons below 25 years receiving a	All eligible costs of the operation.	(1) Number of young persons below 25 years	(1) profiling report: 2 000,6 (2) certificate of attendance for

a As defined in Regulation (EU) No 651/2014.

b <https://ncfhe.gov.mt/en/Pages/MQF.aspx>

c <http://ecdl.org>





*Status: Point in time view as at 28/05/2018.*

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	(2)	through the Alternative Learning Programme (ALP). Young persons below 25 years completing the MQF Level 2 IT-course offered through ALP.		(2)	Number of young persons below 25 years obtaining a certificate of completion of Level 2 IT-course offered through ALP.		
7. IT-training (European Computer Driving Licence) under the Youth Guarantee (YG), Priority Axis 1, Investment Priority 8ii of OP 2014MT05SFOP001.	(1)	Young persons below 25 years starting the MQF Level 3 Standard European Computer Driving Licence (ECDL) <sup>a</sup> course offered through the Alternative Learning Programme (ALP). Young persons below 25 years	All eligible costs of the operation.	(1)	Number of young persons below 25 years starting the Level 3 Standard ECDL course offered through ALP.	(1)	Start of the ECDL course: 114,60
	(2)			(2)	Number of young persons below 25 years obtaining a certificate of completion	(2)	Certificate of completion of the ECDL course: 267,40

**a** As defined in Regulation (EU) No 651/2014.

**b** <https://ncfhe.gov.mt/en/Pages/MQF.aspx>

**c** <http://ecd.org>

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

		completing the MQF Level 3 Standard ECDL course offered through ALP.			of Level 3 Standard ECDL course offered through ALP.		
8. Prevention classes for the Malta College for Arts, Science and Technology (MCAST) under the Youth Guarantee (YG), Priority Axis 1, Investment Priority 8ii of OP 2014MT05SFOP001.	(1)	Young persons below 25 years starting an MCAST prevention class.	All eligible costs of the operation.	(1)	Number of young persons below 25 years starting an MCAST prevention class.	(1)	Start of the MCAST prevention class: 90,90
	(2)	Young persons below 25 years taking the MCAST exam following attendance at a prevention class.		(2)	Number of young persons below 25 years taking the MCAST exam following attendance at a prevention class.	(2)	Taking the MCAST exam: 181,80
	(3)	Young persons below 25 years continuing a regular MCAST course in the following academic year or		(3)	Number of young people continuing a regular MCAST course in the	(3)	Passing the MCAST exam and continuing within the regular curriculum or achieving full qualification: 30,30

a As defined in Regulation (EU) No 651/2014.

b <https://ncfhe.gov.mt/en/Pages/MQF.aspx>

c <http://ecd1.org>

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

		confirmation that the participant has passed the final MCAST exam and achieved full qualification.			following academic year or confirmation that the participant has passed the final MCAST exam and achieved full qualification.		
9. Prevention classes for attaining a Secondary Education Certificate (SEC) of the Ministry for Education and Employment (MEDE) under the Youth Guarantee (YG), Priority Axis 1, Investment Priority 8ii of OP 2014MT05SFOP001	(1) (2) (3)	Young persons below 25 years starting an MEDE/ SEC prevention class. Young persons below 25 years taking the MEDE/ SEC exam following attendance at a prevention class. Young persons that pass the MEDE/	All eligible costs of the operation.	(1) (2) (3)	Number of young persons below 25 years starting an MEDE/ SEC prevention class. Number of young persons below 25 years taking the MEDE/ SEC exam following attendance at a prevention class. Number of	(1) (2) (3)	Start of the MEDE/ SEC prevention class: 88,50 Attendance at the exam of the MEDE/ SEC: 162,25 Passing the MEDE/ SEC exam with better marks than previously: 44,25

**a** As defined in Regulation (EU) No 651/2014.

**b** <https://ncfhe.gov.mt/en/Pages/MQF.aspx>

**c** <http://ecdl.org>

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

	SEC exam with better marks than previously.		young people that pass the MEDE/ SEC exam with better marks than previously.
<b>a</b>	As defined in Regulation (EU) No 651/2014.		
<b>b</b>	<a href="https://ncfhe.gov.mt/en/Pages/MQF.aspx">https://ncfhe.gov.mt/en/Pages/MQF.aspx</a>		
<b>c</b>	<a href="http://ecdl.org">http://ecdl.org</a>		

## 2. Adjustment of amounts

Unit cost 1 may be adjusted by replacing the initial minimum wage and/or the statutory bonus and/or weekly allowances and/or social security contributions in the calculation method that consists of the lowest weekly rate of national minimum wage for a particular year, the statutory bonus, weekly allowances and social security contributions, and dividing this result by 2.

Unit cost 2 may be adjusted by applying the annual rate of inflation to the respective rates. From 2017, for a given year N, this can be done by applying the inflation rate for year N-1 as published by the Maltese National Statistics Office at: [https://nso.gov.mt/en/nso/Selected\\_Indicators/Retail\\_Price\\_Index/Pages/Index-of-Inflation.aspx](https://nso.gov.mt/en/nso/Selected_Indicators/Retail_Price_Index/Pages/Index-of-Inflation.aspx)

Unit costs 3-4 may be adjusted by replacing the initial national minimum wage for persons 18 years or over and/or the statutory bonuses and/or weekly allowances and/or social security contributions in the calculation method that consists of the hourly rate of national minimum wage for persons 18 years or over for a particular year, the statutory bonuses, the weekly allowances and social security contributions.

Adjustments will be based on updated data as follows:

- The national minimum wage is specified in national Subsidiary Legislation 452.71 (National Minimum Wage Standing Order).
- The statutory bonuses, weekly allowances and social security contributions provided for in Chapter 452 of the Maltese legislation on the Employment and Industrial relations Act.

Unit costs 5-9 may be adjusted in line with the cost of inflation at a national level for the relevant year the particular intervention is being undertaken. The annual rates of inflation are published by the National Statistics Office and can be found at: [https://nso.gov.mt/en/nso/Selected\\_Indicators/Retail\\_Price\\_Index/Pages/Index-of-Inflation.aspx](https://nso.gov.mt/en/nso/Selected_Indicators/Retail_Price_Index/Pages/Index-of-Inflation.aspx)

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

## ANNEX IV

## ANNEX VII

**Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Slovakia**

## 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs	Measurement unit for the indicators	Amounts(in EUR)	
1. Professional development of employees in foreign language skills under Priority Axes 2, 3 and 4 of the Operational Programme Human Resources (2014SK05M0OP001)	45-minute period of foreign language training per employee	All eligible costs of the operation, including direct costs of providing training.	Number of completed 45-minute periods of foreign language training per employee.	8,53	
2. European Computer Driving Licence (ECDL certification under Priority Axes 1, 2 and 3 of Operational Programme Human Resources (2014SK05M0OP001))	ECDL certification	All eligible costs of the operation, including direct cost of sitting examination and issuing certificate	Number of ECDL certificates awarded, differentiated by profile and module <sup>a</sup>	<b>Certificate Name</b>	
				ECDL Profile 1 Base/Standard exam	31,5
				ECDL Profile 2 Base/Standard exams	59,0
				ECDL Profile 3 Base/Standard exams	76,5
ECDL Profile 4	92,0				

<sup>a</sup> There are two possible modules — (1) Base/Standard; and (2) Advanced.

**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

				Base/ Standard exams	
				ECDL Profile 5	111,5
				Base/ Standard exams	
				ECDL Profile 6	127,0
				Base/ Standard exams	
				ECDL Profile 7	142,5
				Base/ Standard exams	
				ECDL Profile 8	163,0
				Base/ Standard exams	
				ECDL Profile 1	39,1
				Advanced exam	
				ECDL Profile 2	74,3
				Advanced exams	
				ECDL Profile 3	99,4
				Advanced exams	
				ECDL Profile 4	122,5
				Advanced exams	

**a** There are two possible modules — (1) Base/Standard; and (2) Advanced.

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

3. Inclusion in elementary schools under Priority Axis Education of Operational Programme Human Resources (2014SK05M0OP001)	Occupation of newly created posts in inclusive teams	Direct wage costs Indirect costs	Number of months during which a newly created post in an inclusive team is occupied.	School psychologist — 1 235 per month Special pedagogue/social pedagogue — 1 440 per month
4. Inclusion in kindergartens and elementary schools under Priority Axis Education of Operational Programme Human Resources (2014SK05M0OP001)	Occupation of newly created posts for pedagogical assistants	Direct wage costs Indirect costs	Number of months during which a newly created post for a pedagogical assistant is occupied	1 005 per month
5. Integration of pupils in kindergartens and schools under Priority Axis Education of Operational Programme Human Resources (2014SK05M0OP001)	Occupation of a newly created teacher's assistant post	Direct wage costs Indirect costs	Number of months during which a newly created post of teacher's assistant is occupied	966 per month
6. Training of teaching and specialised staff under Priority Axis Education of Operational Programme Human Resources (2014SK05M0OP001)	One hour of participation in training for teaching and specialised staff	Direct wage costs of the trainer and wages of the participant.	Number of completed hours per participant in training for teaching and specialised staff	Group of 20 participants: 10,10 per completed hour per participant Group of 12 participants: 10,65 per completed hour per participant.

a There are two possible modules — (1) Base/Standard; and (2) Advanced.

## 2. Adjustment of amounts

Not applicable.



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*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

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## ANNEX V

## ANNEX XIV

**Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to all Member States specified**

**1. Definition of standard scales of unit costs**

<b>Type of operations<sup>a</sup></b>	<b>Indicator name</b>	<b>Category of costs</b>	<b>Measurement unit for the indicators</b>	<b>Amounts(in EUR)</b>
Formal education operations (from early childhood education to tertiary level including formal vocational education) in all ESF operational programmes.	Participants in an academic year of formal education.	All eligible costs directly related to providing core goods and services of education <sup>b</sup>	Number of participants with verified attendance <sup>c</sup> in an academic year of formal education, differentiated by ISCED <sup>d</sup> classification.	See point 3 <sup>e</sup> The amounts are for full-time participation in an academic year. In case of part-time participation the amount shall be established on the basis of a pro rata reflecting the participation of the student. In case the course lasts less than one academic year, the amount shall be established on the basis of a pro rata reflecting the duration of the course. In case only part of the course takes part in a formal education institute, the amount shall be established on the basis of a pro rata reflecting the time spent in the education institute.

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<sup>a</sup> These unit costs cannot be used for types of operations for which other simplified cost options are established in another annex to this Delegated Regulation.

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

- b** Other potential eligible costs of this type of operation, such as allowances, transport, accommodation or other type of support provided to students participating in these types of operations, are not covered by the unit cost.
- c** Verified attendance means that proof of the attendance of the student in the formal education or training course is to be verified by national authorities on two or three occasions during the per academic year, in accordance with each Member State's normal practices and procedures for verifying attendance in formal education or training.
- d** International Standard Classification of Education: [http://ec.europa.eu/eurostat/statistics-explained/index.php/International\\_Standard\\_Classification\\_of\\_Education\\_\(ISCED\)](http://ec.europa.eu/eurostat/statistics-explained/index.php/International_Standard_Classification_of_Education_(ISCED))
- e** The table in point 3 sets out rates for all Member States with the exception of Greece and Denmark for which data is not currently available. For courses lasting at least one full academic year, these amounts can be reimbursed to the Member State on the following basis: 50 % for the first proof of attendance during the academic year (normally at the beginning of the academic year, in accordance with national rules and practices), 30 % for the second proof of attendance and 20 % for the third and final proof of attendance. For those Member States whose national systems provide for this information to be collected only twice per year, or for courses lasting less than one full academic year, it will be 50 % for the first proof of attendance and 50 % for the second and final proof of attendance.

## 2. Adjustment of amounts

N/A

## 3. Amounts per participation in formal education (in EUR)<sup>(4)</sup>

Education level	AT	BE	BG	CY	CZ	DE	EE	FI	HU	IE	IT	ES	HR
Early childhood education ED0	6 152	n/a	1 415	2 700	2 040	6 662	2 941	9 897	2 439	n/a	3 676	3 261	2 198
Early childhood educational development ED01	6 037	n/a	n/a	n/a	n/a	9 214	n/a	15 714	n/a	n/a	n/a	3 039	n/a
Pre-primary education ED02	6 27	5 893	1 415	2 700	2 040	5 793	n/a	8 493	n/a	4 986	3 676	3 330	2 716
Primary education ED1	8 133	7 744	898	6 594	2 079	6 201	3 426	7 952	1 287	6 471	5 176	3 816	4 592
Primary and lower secondary education (levels 1 and 2) ED1_2	9 669	8 327	986	6 990	2 650	7 060	3 517	9 485	1 318	6 925	5 396	4 181	2 181
Lower secondary education ED2	11 233	9 563	1 089	7 756	3 456	7 607	3 711	12 511	1 351	8 200	5 747	4 881	n/a

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

education ED2													
Lower 11 secondary education — general ED24	n/a	1 130	7 756	3 463	7 607	3 691	12 511	1 329	8 200	5 748	4 881	n/a	
Lower n/a secondary education — vocational ED25	n/a	n/a	n/a	2 089	n/a	5 930	n/a	4 421	n/a	5 566	n/a	n/a	
Upper 10 secondary education ED3	n/a	1 036	7 980	3 134	7 708	3 488	7 838	3 172	8 496	5 650	5 071	1 995	
Upper 10 secondary and post- secondary non- tertiary education (levels 3 and 4) ED3_4	10 109	1 039	7 886	3 061	6 846	3 603	7 838	3 271	9 252	5 995	5 071	1 995	
Upper 9 secondary education — general ED34	n/a	921	7 281	2 629	8 045	3 194	7 199	3 288	n/a	n/a	4 495	n/a	
Upper 9 secondary and post- secondary non- tertiary education — general (levels 34 and 44)	10 271	921	7 281	2 450	7 988	3 194	7 199	3 288	n/a	n/a	4 495	n/a	
Upper 11 secondary ED60	n/a	1 145	11 881	3 311	7 368	4 017	8 081	2 820	n/a	n/a	6 188	2 826	

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

education — vocational ED35													
Upper 10 secondary and post- secondary non- tertiary education — vocational (levels 35 and 45)	10 552 000	1 151	11 020	3 296	6 051	4 023	8 081	3 237	n/a	n/a	6 188	2 826	
Post- secondary non- tertiary education ED4	n/a	2 135	n/a	710	3 854	4 022	n/a	3 952	10 628	n/a	n/a	n/a	n/a
Post- secondary non- tertiary education — ED44	n/a	n/a	n/a	660	6 918	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Post- secondary non- tertiary education — vocational ED45	n/a	2 135	n/a	931	3 539	4 022	n/a	3 952	10 628	n/a	n/a	n/a	n/a
Short cycle tertiary education ED5	12 098 089	9 089	n/a	1 241	6 928	5 963	n/a	n/a	1 994	n/a	4 000	4 883	n/a
Tertiary education (levels 5-8) ED5-8	9 105 592	7 592	885	3 637	1 849	6 450	2 712	10 199	1 837	6 562	2 197	3 637	3 258
Tertiary education excluding short-	8 525 534	7 534	885	3 884	1 836	6 450	2 712	10 199	1 829	6 562	2 191	3 309	n/a

Status: Point in time view as at 28/05/2018.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

Education level	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
cycle tertiary education (levels 6-8) ED6-8												
Early childhood education ED0	1 853	15 898	2 534	4 731	6 065	1 759	2 367	916	13 267	4 433	2 037	3 978
Early childhood educational development ED01	n/a 2 178	n/a	n/a	n/a	n/a	n/a	n/a	1 606	14 879	5 344	n/a	4 008
Pre-primary education ED02	1 789	15 898	2 534	4 731	6 065	1 759	2 367	893	12 692	4 067	2 037	3 973
Primary education ED1	2 197	16 253	3 147	5 173	6 681	2 627	3 718	674	10 390	4 985	2 348	8 777
Primary and lower secondary education (levels 1 and 2) ED1_2	2 828	16 575	3 143	6 048	7 757	2 638	4 227	919	10 568	4 794	2 410	8 898
Lower secondary education ED2	2 108	17 103	3 136	7 720	9 352	2 663	5 116	1 217	10 974	4 393	2 467	9 142
Lower secondary education general ED24	2 083	17 103	3 138	7 738	8 228	2 663	n/a	1 217	n/a	4 393	2 449	9 464
Lower secondary education	3 332	n/a	2 944	5 821	12 367	n/a	n/a	n/a	n/a	n/a	3 150	6 370

**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

vocational ED25													
Upper 9 secondary education ED3	2 362	16 722	3 087	5 162	6 995	2 336	4 411	1 236	10 858	3 482	2 607	8 701	
Upper 9 secondary and post- secondary non- tertiary education (levels 3 and 4) ED3_4	2 485	16 199	3 121	5 065	6 995	2 230	4 411	1 137	10 535	3 482	2 629	8 701	
Upper 9 secondary education general ED34	2 043	14 368	3 152	5 230	7 589	2 101	n/a	2 820	7 908	4 241	1 932	8 895	
Upper 9 secondary and post- secondary non- tertiary education general (levels 34 and 44)	2 043	14 368	3 152	5 238	7 589	2 101	n/a	2 820	7 856	4 241	1 932	8 895	
Upper 9 secondary education vocational ED35	3 224	18 265	2 995	4 670	6 710	2 520	n/a	47	14 773	3 717	2 978	8 295	
Upper 9 secondary and post- secondary non- tertiary education	3 136	17 333	3 082	4 518	6 709	2 317	n/a	120	13 882	3 717	2 984	8 295	

**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

vocational (levels 35 and 45)													
Post-secondary non-tertiary education ED4	6 088	3 030	1 189	3 667	4 463	5 056	1 057	n/a	423	4 146	n/a	3 052	n/a
Post-secondary non-tertiary education ED44	6 088	n/a	n/a	n/a	6 598	n/a	n/a	n/a	n/a	5 639	n/a	n/a	n/a
Post-secondary non-tertiary education vocational ED45	5 088	3 030	1 189	3 667	4 391	5 056	1 057	n/a	423	3 613	n/a	3 052	n/a
Short cycle tertiary education ED5	8 752	n/a	22 145	3 050	6 322	6 205	7 791	n/a	n/a	6 339	1 725	3 352	1 731
Tertiary education (levels 5-8) ED5-8	6 289	2 736	33 659	2 449	8 819	6 081	2 384	1 293	1 772	10 477	3 869	1 937	2 257

## ANNEX VI

## ANNEX XV

**Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Cyprus**

1. **Definition of standard scales of unit costs**

Type of operations	Indicator name	Category of costs	Measurement unit for the indicators	Amounts(in EUR)
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*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

1. “School and Social Inclusion Actions” under Priority Axis 3 of Operational Programme Employment, Human Resources and Social Cohesion (CCI 2014CY05M9OP001).	(1)	Rate for one period of 45 minutes for teachers hired on contract.	All costs including direct staff costs.	(1)	Number of hours worked.	(1)	21 per 45-minute period
	(2)	Daily rate for permanent and temporary teachers.		(2)		Number of days worked.	(2)
2. “Establishment and Functioning of a Central ADMINISTRATION of Welfare Benefits Service” under Priority Axis 3 of Operational Programme Employment, Human Resources and Social Cohesion (CCI 2014CY05M9OP001).	Monthly rate for permanent and temporary government employees.	All costs including direct staff costs.	Number of months worked differentiated by salary scale.	<b>Salary Scales</b>			
				A1	1 794		
				A2	1 857		
				A3	2 007		
				A4	2 154		
				A5	2 606		
				A6	3 037		
				A7	3 404		
				A8	3 733		
				A9	4 365		
				A10	4 912		
				A11	5 823		
				A12	6 475		
A13	7 120						
3. Disability and functionality assessments under Priority Axis 3 of Operational Programme Employment, Human Resources and Social Cohesion	(1)	Provision of a disability assessment.	All categories of costs.	Number of assessments carried out.	(1)	Disability assessment: 190	
	(2)	Provision of a disability and functionality assessment.			(2)	Disability and functionality assessment: 303	



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**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

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(CCI 2014CY05M9OP001).			
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## 2. Adjustment of amounts

Not applicable.

## ANNEX VII

## ANNEX XVI

### Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Croatia

#### 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs	Measurement unit for the indicators	Amounts(in HRK)
1. Improving access to education for disadvantaged students at pre-tertiary level by providing targeted professional support to students through teaching assistants under Priority Axis 3 "Education and Lifelong learning" of the Operational Programme "Efficient Human Resources" (2014	Months worked by a teaching assistant HR05M9OP001)	All eligible costs of the operation	Number of months worked	4 530,18

#### 2. Adjustment of amounts

Not applicable.

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

## ANNEX VIII

## ANNEX XVII

**Conditions for reimbursement of expenditure on  
the basis of standard scales of unit costs to Ireland**

1. **Definition of standard scales of unit costs**

<b>Type of operations</b>	<b>Indicator name<sup>a</sup></b>	<b>Category of costs</b>	<b>Measurement unit for the indicators</b>	<b>Amounts(in EUR)</b>
1. Training for the unemployed provided by Education and Training Boards (ETB) under Priority Axis 1 of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).	Successful result recorded for a participant on the “Bridging” programme.	All eligible costs of the operation.	Number of successful results per participant.	1 316
2. Training for the unemployed provided by Education and Training Boards (ETB) under Priority Axis 1 of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).	Successful result recorded for a participant on the “Specific Skills Training” programme.	All eligible costs of the operation.	Number of successful results.	1 631
3. Training for the unemployed provided by Education and	Successful result recorded for a participant on the “Traineeship” programme.	All eligible costs of the operation.	Number of successful results.	1 513

<sup>a</sup> For each indicator name below, a successful result refers to a participant achieving the required assessment criteria established by Education and Training Boards with the result being approved by the Results Approval Panel and recorded on the “F12-Course-Summary-Assessment-Sheet-and-Results-Approval-Form” and also recorded electronically on the Results Capture and Certification Request System (RCCRS).

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

<p>Training Boards (ETB) under Priority Axes 1 and 4 of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).</p>				
<p>4. Training for the unemployed provided by Education and Training Boards (ETB) under Priority Axes 1 and 4 of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).</p>	<p>Successful result recorded for a participant on the “Community Training Centre” programme.</p>	<p>All eligible costs of the operation.</p>	<p>Number of successful results.</p>	<p>4 718</p>
<p>5. Training for the unemployed provided by Education and Training Boards (ETB) under Priority Axis 1 and 4 of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).</p>	<p>Successful result recorded for a participant on the “Local Training Initiatives” programme.</p>	<p>All eligible costs of the operation.</p>	<p>Number of successful results.</p>	<p>1 658</p>

**a** For each indicator name below, a successful result refers to a participant achieving the required assessment criteria established by Education and Training Boards with the result being approved by the Results Approval Panel and recorded on the “F12-Course-Summary-Assessment-Sheet-and-Results-Approval-Form” and also recorded electronically on the Results Capture and Certification Request System (RCCRS).

## 2. Adjustment of amounts

Not applicable.

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

## ANNEX IX

## ANNEX XVIII

### Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to Spain

#### 1. Definition of standard scales of unit costs

Type of operations	Indicator name	Category of costs	Measurement unit for the indicators	Amounts(in EUR)
1. Vocational Training included in the Catalogue of Training Specialities of the State Public Employment Service <sup>a</sup> — All Operational Programmes supported by the ESF	Hours of participation in a training course.	All eligible costs of the operation.	Number of hours per participant on the condition that the participant: (1) obtained a professional certification, accreditation or diploma after positive evaluation, obtained an attendance certificate for a completed training action, or equivalent validation depending on the national rules; or (2) discontinued the training due	8,58 per hour of instructor-led training <sup>b</sup> 4,5 per hour of online training

<sup>a</sup> Available at: [https://www.sepe.es/contenidos/personas/formacion/especialidades\\_formativas/buscador\\_especialidades\\_formativas.html](https://www.sepe.es/contenidos/personas/formacion/especialidades_formativas/buscador_especialidades_formativas.html)

<sup>b</sup> Instructor-led is defined as a training course where the participants and the instructor are physically present in the same location and in Spain is defined as “*formación presencial*”.

**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

			<p>to job placement.</p> <p>For (1) the number of hours of participation by a participant corresponds to the total number of hours of the course (defined in the Training Specialities Catalogue)</p> <p>For (2), only the number of hours actually participated may be taken into account.</p> <p>For both instructor-led and online training, reimbursement will be for a maximum of 20 participants per group.</p>
<b>a</b>	Available at: <a href="https://www.sepe.es/contenidos/personas/formacion/especialidades_formativas/buscador_especialidades_formativas.html">https://www.sepe.es/contenidos/personas/formacion/especialidades_formativas/buscador_especialidades_formativas.html</a>		
<b>b</b>	Instructor-led is defined as a training course where the participants and the instructor are physically present in the same location and in Spain is defined as “ <i>formación presencial</i> ”.		

## 2. Adjustment of amounts

Not applicable.

ANNEX X

ANNEX XIX

## Conditions for reimbursement of expenditure on the basis of standard scales of unit costs to the United Kingdom

### 1. Definition of standard scales of unit costs

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

Type of operations	Indicator name	Category of costs	Measurement unit for the indicators	Amounts
Apprenticeships under Priority Axis 3 of the Northern Ireland ESF Operational Programme (2014UK05SFOP004)	Employed participants aged 16 years and above working towards a full formal apprenticeship.	All eligible costs of the operation.	Number of participants working towards a full formal apprenticeship.	Amounts will be calculated according to: — age <sup>a</sup> and disability status of the participant, the milestone and qualification level achieved, the funding category and level of the apprenticeship, as set out in point 3 below.

**a** A young person is defined as a person aged between 16 and 24 years, while an adult is defined as person aged 25 years and above.

## 2. Adjustment of amounts

Not applicable.

## 3. Amounts (in GBP)

LEVEL 2 APPRENTICESHIP — Young Person								
	Trigger Point	Funding Categories (Note 1)						Disability Supplement
		1	2	3	4	5	6	
1	Approval of the personal training plan	330	330	330	330	330	330	610

**a** Apprenticeship Framework Units are the elements of the specified/required learning (i.e. modules) that make up qualifications. The qualifications for Level 2 apprenticeships can be found at <https://www.nidirect.gov.uk/articles/level-2-frameworks-apprenticeships> and for Level 3 apprenticeships at <https://www.nidirect.gov.uk/articles/level-3-frameworks-apprenticeships>

**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

2	<b>Milestones (Note 2)</b>							
	Achievement of 20 %-25 % of Apprenticeship Framework Units <sup>a</sup>	380	440	490	710	770	820	220
	Achievement of 40 %-45 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 60 %-65 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 80 %-85 % Apprenticeship Framework Units	380	440	490	710	770	820	220
3	<b>Achievement of Essential Skills (Note 3)</b>	330	330	330	330	330	330	0
4	<b>Achievement of National Vocational Qualification Level 2</b>	380	440	550	600	660	660	220
5	<b>Achievement of full Level 2 Apprenticeship Framework</b>	380	440	820	880	930	930	0

<sup>a</sup> Apprenticeship Framework Units are the elements of the specified/required learning (i.e. modules) that make up qualifications. The qualifications for Level 2 apprenticeships can be found at <https://www.nidirect.gov.uk/articles/level-2-frameworks-apprenticeships> and for Level 3 apprenticeships at <https://www.nidirect.gov.uk/articles/level-3-frameworks-apprenticeships>





**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

	Skills (Note 3)							
4	Achievement of National Vocational Qualification Level 2	190	220	275	300	330	110	
5	Achievement of full Level 2 Apprenticeship Framework	190	220	410	440	465	0	
6	Employer Incentive	250	250	375	375	375	0	

**LEVEL 3 (PROGRESSION ROUTE) APPRENTICESHIP — Young Person**

	Trigger Point	Funding Categories (Note 1)						Disability Supplement
		1	2	3	4	5	6	
1	Approval of the personal training plan	220	220	220	220	220	220	610
2	Milestone Payments (Note 2)							
	Achievement of 20 %-25 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 40 %-45 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 60 %-65 % of Apprenticeship	380	440	490	710	770	820	220

*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

	Framework Units							
	Achievement of 80 %-85 % Apprenticeship Framework Units	380	440	490	710	770	820	220
3	Achievement of Essential Skills (Note 3)	330	330	330	330	330	330	0
4	Achievement of National Vocational Qualification Level 3	770	820	880	990	1 040	1 100	220
5	Achievement of full Level 3 Apprenticeship Framework	920	1 150	1 320	1 870	2 030	2 200	0
6	Employer Incentive	500	500	500	750	750	750	0

**LEVEL 3 (PROGRESSION ROUTE) APPRENTICESHIP — Adult Apprentices (ADULT)**

	Trigger Point	Funding Categories (Note 1)						Disability Supplement
		1	2	3	4	5	6	
1	Approval of the personal training plan	110	110	110	110	110	110	305
2	Milestone Payments (Note 2)							
	Achievement of 20 %-25 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of	190	220	245	355	385	410	110



*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

2	<b>Milestone Payments (Note 2)</b>							
	Achievement of 20 %-25 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 40 %-45 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 60 %-65 % of Apprenticeship Framework Units	380	440	490	710	770	820	220
	Achievement of 80 %-85 % Apprenticeship Framework Units	380	440	490	710	770	820	220
4	Achievement of National Vocational Qualification Level 2	660	710	770	990	1 040	1 100	220
	<b>Retention Start Payment (Note 5)</b>	220	220	220	220	220	220	610
2	<b>Milestone Payments (Note 2)</b>							
	Achievement of 20 %-25 % of	380	440	490	710	770	820	220



**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

	<b>personal training plan</b>							
2	<b>Milestone Payments (Note 2)</b>							
	Achievement of 20 %-25 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 40 %-45 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 60 %-65 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 80 %-85 % Apprenticeship Framework Units	190	220	245	355	385	410	110
4	Achievement of National Vocational Qualification Level 2	330	355	385	495	520	550	110
	<b>Retention Start Payment (Note 5)</b>	110	110	110	110	110	110	305
2	<b>Milestone Payments (Note 2)</b>							

**Status:** Point in time view as at 28/05/2018.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)

	Achievement of 20 %-25 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 40 %-45 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 60 %-65 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 80 %-85 % Apprenticeship Framework Units	190	220	245	355	385	410	110
3	<b>Achievement of Essential Skills (Note 3)</b>	165	165	165	165	165	165	0
4	<b>Achievement of National Vocational Qualification Level 3</b>	385	410	440	495	520	550	110
5	<b>Achievement of full Level 3 Apprenticeship Framework</b>	495	575	660	935	1 015	1 100	0
6	<b>Employer Incentive</b>	500	500	500	750	750	750	0

Notes:

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*Status: Point in time view as at 28/05/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127. (See end of Document for details)*

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1. The full list of apprenticeship frameworks and the funding categories to which they belong are set out in Annexes 1 and 2 of the “ApprenticeshipsNI 2017 Operational Requirements”, available at <https://www.economy-ni.gov.uk/publications/apprenticeship-guidelines>
2. Milestone payments will be paid on completion of milestones/units of the agreed overall framework. To calculate the percentage of achievement, the completion of whole units or parts of units within the framework shall be considered in accordance with the “ApprenticeshipsNI 2017 Operational Requirements”, available at <https://www.economy-ni.gov.uk/publications/apprenticeship-guidelines>
3. Essential Skills consist of Communication, Application of Number and ICT. The amount for essential skills is limited to one payment per participant of GBP 55 per Adult/ GBP 110 per young person in respect of each Essential Skill of Communication, Application of Number and ICT.
4. In a Level 3 (Level 2 en route) apprenticeship, an apprentice with previous experience of study at Level 2 can undertake a Level 3 framework taking their prior learning and achievement into consideration. This may make it possible for the apprentice to progress to Level 3 without completing the full Level 2 framework.
5. Applicable when a participant has completed and achieved all components of the Level 2 qualification en route to the Level 3 apprenticeship.



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- (1) [OJ L 347, 20.12.2013, p. 470.](#)
- (2) Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 ([OJ L 347, 20.12.2013, p. 320](#)).
- (3) Commission Delegated Regulation (EU) 2015/2195 of 9 July 2015 on supplementing Regulation (EU) No 1304/2013 of the European Parliament and of the Council on the European Social Fund, regarding the definition of standard scales of unit costs and lump sums for reimbursement of expenditure by the Commission to Member States ([OJ L 313, 28.11.2015, p. 22](#)).
- (4) N/A indicates that no data is available for that particular Member State and the indicated education level.

**Status:**

Point in time view as at 28/05/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2018/1127.