

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾.
- (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

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

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*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 May 2018.

For the Commission

The President

Jean-Claude JUNCKER

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 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	—	allowances paid to the participant activation costs incurred by the “missions locales”.	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.

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.	Training for the 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	has spent at least 80 working days in a (paid or not) professional environment.	Category		Amount
						1	2	
						Healthcare	931	
						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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				after an interruption; or gained access to a formal validation process of their acquired competencies.	3	Secretarial and office automation training Social work Electronics Hairdressing, beauty and wellness Vehicle and equipment maintenance Transport, handling, storing	5 695
				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.	4	Agriculture Environment Building and public works Printing and publishing techniques	054
3.	Training for the unemployed provided by accredited training organisations and supported	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		Category 1 Transport, logistics and tourism Banking, insurance Management, business	Amount 403

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>by the following Operational Programmes: Rhône-Alpes (CCI 2014FR16M2OP010) and Auvergne (CCI 2014FR16M0OP002)</p>			<p>which is officially endorsed by a professional representation organisation or government office; 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.</p>	<p>2 5 7</p>	<p>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</p>
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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 ^b . 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.	4	<table border="1"> <tr> <td>Agriculture, fisheries</td> </tr> <tr> <td>Communication, information, art and entertainment</td> </tr> <tr> <td>Maintenance</td> </tr> <tr> <td>Electricity, electronics</td> </tr> <tr> <td>IT and telecommunication</td> </tr> </table>	Agriculture, fisheries	Communication, information, art and entertainment	Maintenance	Electricity, electronics	IT and telecommunication
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Communication, information, art and entertainment										
Maintenance										
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IT and telecommunication										
				5	Allowances 901					
<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”.</p>										
<p>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.</p>										

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 ^a	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 ^b	20 053 incl. VAT, or 16 992 excl. VAT
2. Transformation of an existing facility to a children's	Transformed place in a children's group ^c	—	purchase of equipment for a transformed facility;	Number of transformed places in a children's group ^d	9 518 incl. VAT, or 8 279 excl. VAT

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	group under Priority Axis 1 of Operational Programme Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)		— —	purchase of teaching aids; management of project phase focused 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 ^e	628 ^f
4.	Upskilling of caregivers under Priority Axis 1 of Operational Programme	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

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	Employment (2014CZ05M9OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)				
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 ^g 56 ^h
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

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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	One hour (60 minutes) of participation of an employee in an external training course in accountancy,	All eligible costs, including: — Direct costs of providing training;	Number of completed hours per employee	436

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	under Priority Axis 1 of the Operational Programme Employment (2014CZ05M9OP001)	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 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

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13.	Support provided by non-permanent personnel to school/ educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	0,1 full-time equivalent (FTE) worked as a school psychologist and/or a specialised school pedagogue per month	All eligible costs, including, direct staff costs	Number of 0,1 FTE worked per month	5 607
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 assistant 502 Social pedagogue 4695
15.	Support provided by non-permanent personnel to school/ educational facility	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

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	under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)				
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 Programme Prague Growth Pole (2014CZ16M2OP001)	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
17.	Supporting pupils at the risk of school failure through	Provision of a block of 16 hours of tutoring to a group of at least 3 registered pupils at risk of school failure.	All eligible costs, including direct staff costs.	Number of completed blocks of 16 hours provided to a group of at least 3 registered pupils at risk of school failure.	8 523

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	tutoring under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)				
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)	Hours of professional training provided to pedagogues.	All eligible costs, including direct costs of providing training.	Number of completed hours of training per pedagogue	(1) 422 for training inside regular class time (2) 170 for training outside regular class time

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

19.	Provision of information to parents through meetings under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001) and Priority Axis 4 of Operational Programme Prague Growth Pole (2014CZ16M2OP001)	Thematic meeting with a minimum of eight parents for a minimum duration of two hours (120 minutes).	All eligible costs, including direct staff costs.	Number of thematic meetings with a minimum of eight parents for a minimum duration of two hours (120 minutes)	3 676
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

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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
23.	Professional development of teaching staff of school/ educational facility under	Tandem lesson ¹ of 2,75 hours.	All eligible costs, including direct staff costs.	Number of completed tandem lessons	778

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	Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)				
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	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

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	Education (2014CZ05M2OP001)				
26.	Professional development of pedagogues of school/educational facility under Priority axis 3 of Operational Programme Research, Development and Education (2014CZ05M2OP001)	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
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

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<p>28. Mobility of researchers under priority axis 2 of Operational Programme Research, Development and Education (2014CZ05M2OP001).</p>	<p>Months in mobility per researcher.</p>	<p>All eligible costs of the operation.</p>	<p>Number of months in mobility per researcher.</p>	<table border="1"> <thead> <tr> <th colspan="2">Component^o (EUR)</th> </tr> </thead> <tbody> <tr> <td>Living allowance (for incoming mobility to CZ)</td> <td>674</td> </tr> <tr> <td>Senior</td> <td>990</td> </tr> <tr> <td colspan="2">The amounts of Living Allowance for outgoing mobility from CZ shall be calculated by multiplying the amounts for incoming mobility by the relevant correction co-efficient listed in point 3 below, depending on destination country.</td> </tr> <tr> <td>Mobility allowance</td> <td>600</td> </tr> <tr> <td>Family allowance</td> <td>500</td> </tr> <tr> <td>Research, training and networking costs</td> <td>800</td> </tr> <tr> <td>Management and</td> <td>650</td> </tr> <tr> <td colspan="2"> <p>^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.</p> </td> </tr> </tbody> </table>	Component ^o (EUR)		Living allowance (for incoming mobility to CZ)	674	Senior	990	The amounts of Living Allowance for outgoing mobility from CZ shall be calculated by multiplying the amounts for incoming mobility by the relevant correction co-efficient listed in point 3 below, depending on destination country.		Mobility allowance	600	Family allowance	500	Research, training and networking costs	800	Management and	650	<p>^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.</p>	
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<p>“Education and learning and support of Employment” of Operational Programme Prague Growth Pole (2014CZ16M2OP001).</p>	<p>(3)</p>	<p>traineeship in the host and sending school. Travel and subsistence costs.</p>	<p>added an amount per participant to cover travel and subsistence costs as follows: Travel costs depending on distance as follows¹:</p>	<p>Amount 1000 km: 20 1001-1999 km: 180 5000 km: 927 2 EUR 0000 999 km: 3 EUR 0000 999 km: 4 EUR 0000 999 km: 8 EUR km000 and above:</p>
			<p>Subsistence costs, depending on country as follows:</p>	<p>Amount Denmark, Ireland, Norway, Sweden,</p>

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					United Kingdom, Belgium, Bulgaria, Greece, France, Italy, Cyprus, Luxembourg, Hungary, Austria, Poland, Romania, Finland, Germany, Spain, Latvia, Malta, Portugal, Slovakia, Estonia, Croatia, Lithuania, Slovenia
a	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	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.				
c	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.				
d	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.				
e	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.				
f	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.				
g	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.				
h	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.				
i	Internal training is training provided by an internal trainer.				
j	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.				
k	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.				
l	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.				
m	This indicator will be used for external Intercultural Workers engaged by the school to provide services on an hourly basis.				
n	Based on travel distance per participant. Travel distances shall be calculated using the distance calculator supported by the European Commission — http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm				

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,
- 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),
- 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
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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)

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
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

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

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

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**

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(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 ^a .	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	Participation in one hour of accredited or non-accredited external training	Direct costs of providing external training	Number of completed hours per participant	25

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

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

c <http://ecdl.org>

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>II “Investing in human capital to create more opportunities and promote the wellbeing of society” (2014MT05SFOP001)</p>			
<p>3.</p>	<p>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</p>	<p>Provision of one hour of accredited or non-accredited internal training.</p>	<p>Salary costs for internal trainer.</p>	<p>Number of completed hours of training provided per trainer.</p> <p>4,9</p>

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

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

c <http://ecdl.org>

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

	of society” (2014MT05SFOP001)						
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, Investment	(1) Young persons below 25 years receiving a profiling report (2) Young persons below	All eligible costs of the operation.	(1) Number of young persons below 25 years receiving a profiling report.	(1) profiling report: 2 000,6 (2) certificate of attendance for completing the training: 1 714,8		

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

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

c <http://ecdl.org>

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

	Priority 8ii of OP 2014MT05SFOP001	(3)	25 years completing training. Young persons below 25 years completing work experience.		(2)	Number of young persons below 25 years obtaining a certificate of attendance for the completed training.	(3)	Certificate of completion of work experience: 2 000,6
					(3)	Number of young persons below 25 years obtaining a certificate of completion of work experience.		
6.	IT-training under the Youth Guarantee (YG), Priority Axis 1, Investment Priority 8ii of OP 2014MT05SFOP001	(1)	Young persons below 25 years starting the Malta Qualifications Framework (MQF) ^b Level 2 IT-course offered through the Alternative Learning	All eligible costs of the operation.	(1)	Number of young persons below 25 years starting the Level 2 IT-course offered through ALP.	(1) (2)	Start of the IT-Training: 226,50 Certificate of completion of the IT-Training: 528,50
					(2)	Number of young persons		

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

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

c <http://ecdl.org>

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)	Programme (ALP). Young persons below 25 years completing the MQF Level 2 IT-course offered through ALP.			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) ^a course offered through the Alternative Learning Programme (ALP).	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)	Young persons below 25 years completing the MQF Level 3		(2)	Number of young persons below 25 years obtaining a certificate of completion of Level 3 Standard ECDL	(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>

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

		Standard ECDL course offered through ALP.		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. (2) Young persons below 25 years taking the MCAST exam following attendance at a prevention class. (3) Young persons below 25 years continuing a regular MCAST course in the following academic year or confirmation that the participant has	All eligible costs of the operation.	(1) Number of young persons below 25 years starting an MCAST prevention class. (2) Number of young persons below 25 years taking the MCAST exam following attendance at a prevention class. (3) Number of young people continuing a regular MCAST course in the following academic year or confirmation	(1) Start of the MCAST prevention class: 90,90 (2) Taking the MCAST exam: 181,80 (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>

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

			passed the final MCAST exam and achieved full qualification.			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/ SEC exam with better	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 young people that pass	(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://ecd1.org>

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

	marks than previously.		the MEDE/ SEC exam with better marks than previously.
a	As defined in Regulation (EU) No 651/2014.		
b	https://ncfhe.gov.mt/en/Pages/MQF.aspx		
c	http://ecd1.org		

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

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

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 ^a	Certificate Name	
				ECDL Profile 1 Base/Standard exam	31,5
				ECDL Profile 2 Base/Standard exams	59,0
ECDL Profile 3 Base/	76,5				

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

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

				Standard exams
				ECDL Profile 4 Base/Standard exams 92,0
				ECDL Profile 5 Base/Standard exams 111,5
				ECDL Profile 6 Base/Standard exams 127,0
				ECDL Profile 7 Base/Standard exams 142,5
				ECDL Profile 8 Base/Standard exams 163,0
				ECDL Profile 1 Advanced exam 39,1
				ECDL Profile 2 Advanced exams 74,3
				ECDL Profile 3 Advanced exams 99,4

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

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

					ECDL Profile 4 Advanced exams	122,5
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	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

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

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

	Operational Programme Human Resources (2014SK05M0OP001)				
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.

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

Type of operations ^a	Indicator name	Category of costs	Measurement unit for the indicators	Amounts(in EUR)
Formal education operations (from early childhood education to tertiary level including formal vocational education) in all	Participants in an academic year of formal education.	All eligible costs directly related to providing core goods and services of education ^b	Number of participants with verified attendance ^c in an academic year of formal education, differentiated	See point 3 ^e The amounts are for full-time participation in an academic year. In case of part-time participation the

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

ESF operational programmes.			by ISCED ^d classification.	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.
<p>a 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.</p>				
<p>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.</p>				
<p>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.</p>				
<p>d International Standard Classification of Education: http://ec.europa.eu/eurostat/statistics-explained/index.php/International_Standard_Classification_of_Education_(ISCED)</p>				
<p>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.</p>				

2. Adjustment of amounts

N/A

3. Amounts per participation in formal education (in EUR)⁽⁴⁾

Education level	BE	BG	CY	CZ	DE	EE	FI	HU	IE	IT	ES	HR
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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)

Early childhood education ED0	6 262	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 13	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
Lower secondary education — general ED24	11 233	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 secondary education — vocational ED25	n/a	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 secondary education ED3	10 785	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 secondary and post-	10 127	10 109	1 039	7 886	3 061	6 846	3 603	7 838	3 271	9 252	5 995	5 071	1 995

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

secondary non-tertiary education (levels 3 and 4) ED3_4												
Upper secondary general education 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 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 secondary vocational education ED35	n/a	1 145	11 881	3 311	7 368	4 017	8 081	2 820	n/a	n/a	6 188	2 826
Upper secondary and post-secondary non-tertiary education vocational (levels 35 and 45)	10 000	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	n/a	2 135	n/a	710	3 854	4 022	n/a	3 952	10 628	n/a	n/a	n/a

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 ED4													
Post-secondary non-tertiary education — ED44	n/a	n/a	n/a	n/a	660	6 918	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Post-secondary non-tertiary education — vocational ED45	1 241	n/a	2 135	n/a	931	3 539	4 022	n/a	3 952	10 628	n/a	n/a	n/a
Short cycle tertiary education ED5	12 098	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	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-cycle tertiary education (levels 6-8) ED6-8	8 225	7 534	885	3 884	1 836	6 450	2 712	10 199	1 829	6 562	2 191	3 309	n/a
Education level	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	
Early childhood education ED0	5 259	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

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

Pre-primary education ED02	5 259	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	4 050	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	5 828	2 141	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	6 031	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	6 031	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 – vocational ED25	n/a	3 332	n/a	2 944	5 821	12 367	n/a	n/a	n/a	n/a	n/a	3 150	6 370
Upper secondary education ED3	9 225	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 secondary and post-secondary non-tertiary education (levels 3 and 4) ED3_4	9 445	2 485	16 199	3 121	5 065	6 995	2 230	4 411	1 137	10 535	3 482	2 629	8 701

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

Upper secondary education general ED34	9106	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 secondary and post-secondary non-tertiary education general (levels 34 and 44)	9087	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 secondary education vocational ED35	9145	3 224	18 265	2 995	4 670	6 710	2 520	n/a	47	14 773	3 717	2 978	8 295
Upper secondary and post-secondary non-tertiary education vocational (levels 35 and 45)	9138	3 136	17 333	3 082	4 518	6 709	2 317	n/a	120	13 882	3 717	2 984	8 295
Post-secondary non-tertiary education ED4	6108	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	6108	n/a	n/a	n/a	6 598	n/a	n/a	n/a	n/a	5 639	n/a	n/a	n/a

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

Post-secondary non-tertiary vocational education ED45	5 908	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)
1.	“School and Social Inclusion Actions” under Priority Axis 3 of Operational Programme Employment, Human Resources and Social Cohesion	(1) Rate for one period of 45 minutes for teachers hired on contract. Daily rate for permanent and temporary teachers.	(1) Number of hours worked. (2) Number of days worked.	(1) 21 per 45-minute period (2) 300 per day

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

	(CCI 2014CY05M9OP001).					
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.	Salary Scales	
					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 (CCI 2014CY05M9OP001).	(1) Provision of a disability assessment. (2) Provision of a disability and functionality assessment.	All categories of costs.	Number of assessments carried out.	(1) (2)	Disability assessment: 190 Disability and functionality assessment: 303

2. **Adjustment of amounts**

Not applicable.

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 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" (2014HR05M9OP001)	Months worked by a teaching assistant	All eligible costs of the operation	Number of months worked	4 530,18

2. **Adjustment of amounts**

Not applicable.

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**

Type of operations	Indicator name^a	Category of costs	Measurement unit for the indicators	Amounts(in EUR)
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	Successful result recorded for a participant on the “Specific Skills Training” programme.	All eligible costs of the operation.	Number of successful results.	1 631

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).

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

	Axis 1 of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).				
3.	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).	Successful result recorded for a participant on the “Traineeship” programme.	All eligible costs of the operation.	Number of successful results.	1 513
4.	Training for the unemployed provided by Education and Training Boards (ETB) under Priority Axes 1 and 4	Successful result recorded for a participant on the “Community Training Centre” programme.	All eligible costs of the operation.	Number of successful results.	4 718

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).

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

	of the Operational Programme for Employability, Inclusion and Learning (2014IE05M90P001).				
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).	Successful result recorded for a participant on the “Local Training Initiatives” programme.	All eligible costs of the operation.	Number of successful results.	1 658

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.

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

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(in EUR)
1. Vocational Training included in the Catalogue of Training Specialities of the State Public Employment Service ^a — 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 to job placement. For (1) the number of hours of participation by a participant corresponds to the total number of hours of the course (defined	8,58 per hour of instructor-led training ^b 4,5 per hour of online training

^a Available at: https://www.sepe.es/contenidos/personas/formacion/especialidades_formativas/buscador_especialidades_formativas.html

^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 “*formación presencial*”.

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

			in the Training Specialities Catalogue) For (2), only the number of hours actually participated may be taken into account. For both instructor-led and online training, reimbursement will be for a maximum of 20 participants per group.
a	Available at: https://www.sepe.es/contenidos/personas/formacion/especialidades_formativas/buscador_especialidades_formativas.html		
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

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 (2014UK05SFOP04)	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 ^a and disability status

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.

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

									of the participant, the milestone and qualification level achieved, the funding category and level of the apprenticeship, as set out in point 3 below.
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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
2	Milestones (Note 2)							
	Achievement of 20 %-25 % of Apprenticeship Framework Units ^a	380	440	490	710	770	820	220
	Achievement of	380	440	490	710	770	820	220

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>

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	Milestone Payments (Note 2)							
	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	Achievement of Essential Skills (Note 3)	165	165	165	165	165	165	0
4	Achievement of National Vocational Qualification Level 2	165	190	220	275	300	330	110
5	Achievement of full Level 2 Apprenticeship Framework	165	190	220	410	440	465	0
6	Employer Incentive	250	250	250	375	375	375	0

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

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 Framework Units	380	440	490	710	770	820	220
	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	770	820	880	990	1 040	1 100	220

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

	Qualification Level 3							
5	Achievement of full Level 3 Apprenticeship Framework	000	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 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	190	220	245	355	385	410	110

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							
3	Achievement of Essential Skills (Note 3)	165	165	165	165	165	0	
4	Achievement of National Vocational Qualification Level 3	410	440	495	520	550	110	
5	Achievement of full Level 3 Apprenticeship Framework	575	660	935	1 015	1 100	0	
6	Employer Incentive	250	250	375	375	375	0	

LEVEL 3 (LEVEL 2 EN ROUTE) APPRENTICESHIP (Note 4) — 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
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

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 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
	Retention Start Payment (Note 5)	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 Framework Units	380	440	490	710	770	820	220

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 80 %-85 % Apprenticeship Framework Units	380	440	490	710	770	820	220
3	Achievement of Essential Skills (Note 2)	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	990	1 150	1 320	1 870	2 030	2 200	0
6	Employer Incentive	1 000	1 000	1 000	1 500	1 500	1 500	0

LEVEL 3 (LEVEL 2 EN ROUTE) APPRENTICESHIP (Note 4) — Adult Apprentices (ADULT)

	Trigger Point	Funding Categories (Note 1)						Disability Supplement
		1	2	3	4	5	6	
1	Approval of the personal training plan	165	165	165	165	165	165	305
2	Milestone Payments (Note 2)							
	Achievement of 20 %-25 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 40 %-45 % of	190	220	245	355	385	410	110

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

	Apprenticeship Framework Units							
	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
	Retention Start Payment (Note 5)	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 40 %-45 % of Apprenticeship Framework Units	190	220	245	355	385	410	110
	Achievement of 60 %-65 % of	190	220	245	355	385	410	110

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

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

Notes:

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.

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

5. Applicable when a participant has completed and achieved all components of the Level 2 qualification en route to the Level 3 apprenticeship.

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) [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.

Changes to legislation:

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